



European Union No. 2 (2014)

Association Agreement

between the European Union and the European Atomic Energy Community and
their Member States, of the one part,
and Ukraine, of the other part

Brussels, 27 June 2014

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
October 2014*

Volume IV of IV



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Tariff schedules of EU

CN 2008	DESCRIPTION	Base rate	Staging category
8413 70 51	----- Monobloc	1,7	0
8413 70 59	----- Other	1,7	0
8413 70 65	----- With more than one entry impeller	1,7	0
8413 70 75	----- Multi-stage	1,7	0
	---- Other centrifugal pumps		
8413 70 81	----- Single-stage	1,7	0
8413 70 89	----- Multi-stage	1,7	0
	- Other pumps; liquid elevators		
8413 81 00	-- Pumps	1,7	0
8413 82 00	-- Liquid elevators	1,7	0
	- Parts		
8413 91 00	-- Of pumps	1,7	0
8413 92 00	-- Of liquid elevators	1,7	0
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters		
8414 10	- Vacuum pumps		
8414 10 20	-- For use in semiconductor production	1,7	0
	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8414 10 25	--- Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	1,7	0
	--- Other		
8414 10 81	---- Diffusion pumps, cryopumps and adsorption pumps	1,7	0
8414 10 89	---- Other	1,7	0
8414 20	- Hand- or foot-operated air pumps		
8414 20 20	-- Handpumps for cycles	1,7	0
8414 20 80	-- Other	2,2	0
8414 30	- Compressors of a kind used in refrigerating equipment		
8414 30 20	-- Of a power not exceeding 0,4 kW	2,2	0
	-- Of a power exceeding 0,4 kW		
8414 30 81	--- Hermetic or semi-hermetic	2,2	0
8414 30 89	--- Other	2,2	0
8414 40	- Air compressors mounted on a wheeled chassis for towing		
8414 40 10	-- Giving a flow per minute not exceeding 2 m ³	2,2	0
8414 40 90	-- Giving a flow per minute exceeding 2 m ³	2,2	0
	- Fans		
8414 51 00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	3,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8414 59	-- Other		
8414 59 20	--- Axial fans	2,3	0
8414 59 40	--- Centrifugal fans	2,3	0
8414 59 80	--- Other	2,3	0
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	2,7	0
8414 80	- Other		
	-- Turbo-compressors		
8414 80 11	--- Single-stage	2,2	0
8414 80 19	--- Multi-stage	2,2	0
	-- Reciprocating displacement compressors, having a gauge pressure capacity of		
	--- Not exceeding 15 bar, giving a flow per hour		
8414 80 22	---- Not exceeding 60 m ³	2,2	0
8414 80 28	---- Exceeding 60 m ³	2,2	0
	--- Exceeding 15 bar, giving a flow per hour		
8414 80 51	---- Not exceeding 120 m ³	2,2	0
8414 80 59	---- Exceeding 120 m ³	2,2	0
	-- Rotary displacement compressors		
8414 80 73	--- Single-shaft	2,2	0
	--- Multi-shaft		

CN 2008	DESCRIPTION	Base rate	Staging category
8414 80 75	---- Screw compressors	2,2	0
8414 80 78	---- Other	2,2	0
8414 80 80	-- Other	2,2	0
8414 90 00	- Parts	2,2	0
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		
8415 10	- Window or wall types, self-contained or 'split-system'		
8415 10 10	-- Self-contained	2,2	0
8415 10 90	-- Split-system	2,7	0
8415 20 00	- Of a kind used for persons, in motor vehicles	2,7	0
	- Other		
8415 81 00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2,7	0
8415 82 00	-- Other, incorporating a refrigerating unit	2,7	0
8415 83 00	-- Not incorporating a refrigerating unit	2,7	0
8415 90 00	- Parts	2,7	0
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		

CN 2008	DESCRIPTION	Base rate	Staging category
8416 10	- Furnace burners for liquid fuel		
8416 10 10	-- Incorporating an automatic control device	1,7	0
8416 10 90	-- Other	1,7	0
8416 20	- Other furnace burners, including combination burners		
8416 20 10	-- Only for gas, monobloc, incorporating a ventilator and a control device	1,7	0
8416 20 90	-- Other	1,7	0
8416 30 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	1,7	0
8416 90 00	- Parts	1,7	0
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		
8417 10 00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	1,7	0
8417 20	- Bakery ovens, including biscuit ovens		
8417 20 10	-- Tunnel ovens	1,7	0
8417 20 90	-- Other	1,7	0
8417 80	- Other		
8417 80 10	-- Furnaces and ovens for the incineration of rubbish	1,7	0
8417 80 20	-- Tunnel ovens and muffle furnaces for firing ceramic products	1,7	0
8417 80 80	-- Other	1,7	0
8417 90 00	- Parts	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415		
8418 10	- Combined refrigerator-freezers, fitted with separate external doors		
8418 10 20	-- Of a capacity exceeding 340 litres	1,9	0
8418 10 80	-- Other	1,9	0
	- Refrigerators, household type		
8418 21	-- Compression-type		
8418 21 10	--- Of a capacity exceeding 340 litres	1,5	0
	--- Other		
8418 21 51	---- Table model	2,5	0
8418 21 59	---- Building-in type	1,9	0
	---- Other, of a capacity		
8418 21 91	----- Not exceeding 250 litres	2,5	0
8418 21 99	----- Exceeding 250 litres but not exceeding 340 litres	1,9	0
8418 29 00	-- Other	2,2	0
8418 30	- Freezers of the chest type, not exceeding 800 litres capacity		
8418 30 20	-- Of a capacity not exceeding 400 litres	2,2	0
8418 30 80	-- Of a capacity exceeding 400 litres but not exceeding 800 litres	2,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8418 40	- Freezers of the upright type, not exceeding 900 litres capacity		
8418 40 20	-- Of a capacity not exceeding 250 litres	2,2	0
8418 40 80	-- Of a capacity exceeding 250 litres but not exceeding 900 litres	2,2	0
8418 50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment		
	-- Refrigerated showcases and counters (incorporating a refrigerating unit or evaporator)		
8418 50 11	--- For frozen food storage	2,2	0
8418 50 19	--- Other	2,2	0
	-- Other refrigerating furniture		
8418 50 91	--- For deep-freezing, other than that of subheadings 8418 30 and 8418 40	2,2	0
8418 50 99	--- Other	2,2	0
	- Other refrigerating or freezing equipment; heat pumps		
8418 61 00	-- Heat pumps other than air conditioning machines of heading 8415	2,2	0
8418 69 00	-- Other	2,2	0
	- Parts		
8418 91 00	-- Furniture designed to receive refrigerating or freezing equipment	2,2	0
8418 99	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8418 99 10	--- Evaporators and condensers, excluding those for refrigerators of the household type	2,2	0
8418 99 90	--- Other	2,2	0
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens, and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric		
	- Instantaneous or storage water heaters, non-electric		
8419 11 00	-- Instantaneous gas water heaters	2,6	0
8419 19 00	-- Other	2,6	0
8419 20 00	- Medical, surgical or laboratory sterilisers	Free	0
	- Dryers		
8419 31 00	-- For agricultural products	1,7	0
8419 32 00	-- For wood, paper pulp, paper or paperboard	1,7	0
8419 39	-- Other		
8419 39 10	--- For ceramic articles	1,7	0
8419 39 90	--- Other	1,7	0
8419 40 00	- Distilling or rectifying plant	1,7	0
8419 50 00	- Heat-exchange units	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8419 60 00	- Machinery for liquefying air or other gases	1,7	0
	- Other machinery, plant and equipment		
8419 81	-- For making hot drinks or for cooking or heating food		
8419 81 20	--- Percolators and other appliances for making coffee and other hot drinks	2,7	0
8419 81 80	--- Other	1,7	0
8419 89	-- Other		
8419 89 10	--- Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	1,7	0
8419 89 30	--- Vacuum-vapour plant for the deposition of metal	2,4	0
8419 89 98	--- Other	2,4	0
8419 90	- Parts		
8419 90 15	-- Of sterilisers of subheading 8419 20 00	Free	0
8419 90 85	-- Other	1,7	0
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		
8420 10	- Calendering or other rolling machines		
8420 10 10	-- Of a kind used in the textile industry	1,7	0
8420 10 30	-- Of a kind used in the paper industry	1,7	0
8420 10 50	-- Of a kind used in the rubber or plastics industries	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8420 10 90	-- Other	1,7	0
	- Parts		
8420 91	-- Cylinders		
8420 91 10	--- Of cast iron	1,7	0
8420 91 80	--- Other	2,2	0
8420 99 00	-- Other	2,2	0
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		
	- Centrifuges, including centrifugal dryers		
8421 11 00	-- Cream separators	2,2	0
8421 12 00	-- Clothes-dryers	2,7	0
8421 19	-- Other		
8421 19 20	--- Centrifuges of a kind used in laboratories	1,5	0
8421 19 70	--- Other	Free	0
	- Filtering or purifying machinery and apparatus for liquids		
8421 21 00	-- For filtering or purifying water	1,7	0
8421 22 00	-- For filtering or purifying beverages other than water	1,7	0
8421 23 00	-- Oil or petrol-filters for internal combustion engines	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8421 29 00	-- Other	1,7	0
	- Filtering or purifying machinery and apparatus for gases		
8421 31 00	-- Intake air filters for internal combustion engines	1,7	0
8421 39	-- Other		
8421 39 20	--- Machinery and apparatus for filtering or purifying air	1,7	0
	--- Machinery and apparatus for filtering or purifying other gases		
8421 39 40	---- By a liquid process	1,7	0
8421 39 60	---- By a catalytic process	1,7	0
8421 39 90	---- Other	1,7	0
	- Parts		
8421 91 00	-- Of centrifuges, including centrifugal dryers	1,7	0
8421 99 00	-- Other	1,7	0
8422	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		
	- Dishwashing machines		

CN 2008	DESCRIPTION	Base rate	Staging category
8422 11 00	-- Of the household type	2,7	0
8422 19 00	-- Other	1,7	0
8422 20 00	- Machinery for cleaning or drying bottles or other containers	1,7	0
8422 30 00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	1,7	0
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	1,7	0
8422 90	- Parts		
8422 90 10	-- Of dishwashing machines	1,7	0
8422 90 90	-- Other	1,7	0
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		
8423 10	- Personal weighing machines, including baby scales; household scales		
8423 10 10	-- Household scales	1,7	0
8423 10 90	-- Other	1,7	0
8423 20 00	- Scales for continuous weighing of goods on conveyors	1,7	0
8423 30 00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	1,7	0
	- Other weighing machinery		

CN 2008	DESCRIPTION	Base rate	Staging category
8423 81	-- Having a maximum weighing capacity not exceeding 30 kg		
8423 81 10	--- Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	0
8423 81 30	--- Machinery for weighing and labelling pre-packaged goods	1,7	0
8423 81 50	--- Shop-scales	1,7	0
8423 81 90	--- Other	1,7	0
8423 82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg		
8423 82 10	--- Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	0
8423 82 90	--- Other	1,7	0
8423 89 00	-- Other	1,7	0
8423 90 00	- Weighing machine weights of all kinds; parts of weighing machinery	1,7	0
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines		
8424 10	- Fire extinguishers, whether or not charged		
8424 10 20	-- Of a weight not exceeding 21 kg	1,7	0
8424 10 80	-- Other	1,7	0
8424 20 00	- Spray guns and similar appliances	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8424 30	- Steam or sandblasting machines and similar jet projecting machines		
	-- Water cleaning appliances, with built-in motor		
8424 30 01	--- With heating device	1,7	0
	--- Other, of an engine power		
8424 30 05	---- Not exceeding 7,5 kW	1,7	0
8424 30 09	---- Exceeding 7,5 kW	1,7	0
	-- Other machines		
8424 30 10	--- Compressed air operated	1,7	0
8424 30 90	--- Other	1,7	0
	- Other appliances		
8424 81	-- Agricultural or horticultural		
8424 81 10	--- Watering appliances	1,7	0
	--- Other		
8424 81 30	---- Portable appliances	1,7	0
	---- Other		
8424 81 91	----- Sprayers and powder distributors designed to be mounted on or drawn by tractors	1,7	0
8424 81 99	----- Other	1,7	0
8424 89 00	-- Other	1,7	0
8424 90 00	- Parts	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles		
8425 11 00	-- Powered by electric motor	Free	0
8425 19	-- Other		
8425 19 20	--- Manually operated chain hoists	Free	0
8425 19 80	--- Other	Free	0
	- Other winches; capstans		
8425 31 00	-- Powered by electric motor	Free	0
8425 39	-- Other		
8425 39 30	--- Powered by internal combustion piston engines	Free	0
8425 39 90	--- Other	Free	0
	- Jacks; hoists of a kind used for raising vehicles		
8425 41 00	-- Built-in jacking systems of a type used in garages	Free	0
8425 42 00	-- Other jacks and hoists, hydraulic	Free	0
8425 49 00	-- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers		
8426 11 00	-- Overhead travelling cranes on fixed support	Free	0
8426 12 00	-- Mobile lifting frames on tyres and straddle carriers	Free	0
8426 19 00	-- Other	Free	0
8426 20 00	- Tower cranes	Free	0
8426 30 00	- Portal or pedestal jib cranes	Free	0
	- Other machinery, self-propelled		
8426 41 00	-- On tyres	Free	0
8426 49 00	-- Other	Free	0
	- Other machinery		
8426 91	-- Designed for mounting on road vehicles		
8426 91 10	--- Hydraulic cranes designed for the loading and unloading of the vehicle	Free	0
8426 91 90	--- Other	Free	0
8426 99 00	-- Other	Free	0
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		
8427 10	- Self-propelled trucks powered by an electric motor		

CN 2008	DESCRIPTION	Base rate	Staging category
8427 10 10	-- With a lifting height of 1 m or more	4,5	0
8427 10 90	-- Other	4,5	0
8427 20	- Other self-propelled trucks		
	-- With a lifting height of 1 m or more		
8427 20 11	--- Rough terrain fork-lift and other stacking trucks	4,5	0
8427 20 19	--- Other	4,5	0
8427 20 90	-- Other	4,5	0
8427 90 00	- Other trucks	4	0
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleféricos)		
8428 10	- Lifts and skip hoists		
8428 10 20	-- Electrically operated	Free	0
8428 10 80	-- Other	Free	0
8428 20	- Pneumatic elevators and conveyors		
8428 20 30	-- Specially designed for use in agriculture	Free	0
	-- Other		
8428 20 91	--- For bulk materials	Free	0
8428 20 98	--- Other	Free	0
	- Other continuous-action elevators and conveyors, for goods or materials		

CN 2008	DESCRIPTION	Base rate	Staging category
8428 31 00	-- Specially designed for underground use	Free	0
8428 32 00	-- Other, bucket type	Free	0
8428 33 00	-- Other, belt type	Free	0
8428 39	-- Other		
8428 39 20	--- Roller conveyors	Free	0
8428 39 90	--- Other	Free	0
8428 40 00	- Escalators and moving walkways	Free	0
8428 60 00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	Free	0
8428 90	- Other machinery		
8428 90 30	-- Rolling-mill machinery; roller tables for feeding and removing products; tilers and manipulators for ingots, balls, bars and slabs	Free	0
	-- Other		
	--- Loaders specially designed for use in agriculture		
8428 90 71	---- Designed for attachment to agricultural tractors	Free	0
8428 90 79	---- Other	Free	0
	--- Other		
8428 90 91	---- Mechanical loaders for bulk material	Free	0
8428 90 95	---- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers		
	- Bulldozers and angledozers		
8429 11 00	-- Track laying	Free	0
8429 19 00	-- Other	Free	0
8429 20 00	- Graders and levellers	Free	0
8429 30 00	- Scrapers	Free	0
8429 40	- Tamping machines and roadrollers		
	-- Roadrollers		
8429 40 10	--- Vibratory	Free	0
8429 40 30	--- Other	Free	0
8429 40 90	-- Tamping machines	Free	0
	- Mechanical shovels, excavators and shovel loaders		
8429 51	-- Front-end shovel loaders		
8429 51 10	--- Loaders specially designed for underground use	Free	0
	--- Other		
8429 51 91	---- Crawler shovel loaders	Free	0
8429 51 99	---- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8429 52	-- Machinery with a 360° revolving superstructure		
8429 52 10	--- Track-laying excavators	Free	0
8429 52 90	--- Other	Free	0
8429 59 00	-- Other	Free	0
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile-extractors; snowploughs and snowblowers		
8430 10 00	- Piledrivers and pile-extractors	Free	0
8430 20 00	- Snowploughs and snowblowers	Free	0
	- Coal or rock cutters and tunnelling machinery		
8430 31 00	-- Self-propelled	Free	0
8430 39 00	-- Other	Free	0
	- Other boring or sinking machinery		
8430 41 00	-- Self-propelled	Free	0
8430 49 00	-- Other	Free	0
8430 50 00	- Other machinery, self-propelled	Free	0
	- Other machinery, not self-propelled		
8430 61 00	-- Tamping or compacting machinery	Free	0
8430 69 00	-- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430		
8431 10 00	- Of machinery of heading 8425	Free	0
8431 20 00	- Of machinery of heading 8427	4	0
	- Of machinery of heading 8428		
8431 31 00	-- Of lifts, skip hoists or escalators	Free	0
8431 39	-- Other		
8431 39 10	--- Of rolling-mill machinery of subheading 8428 90 30	Free	0
8431 39 70	--- Other	Free	0
	- Of machinery of heading 8426, 8429 or 8430		
8431 41 00	-- Buckets, shovels, grabs and grips	Free	0
8431 42 00	-- Bulldozer or angledozer blades	Free	0
8431 43 00	-- Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	Free	0
8431 49	-- Other		
8431 49 20	--- Of cast iron or cast steel	Free	0
8431 49 80	--- Other	Free	0
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		
8432 10	- Ploughs		
8432 10 10	-- Mouldboard	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8432 10 90	-- Other	Free	0
	- Harrows, scarifiers, cultivators, weeders and hoes		
8432 21 00	-- Disc harrows	Free	0
8432 29	-- Other		
8432 29 10	--- Scarifiers and cultivators	Free	0
8432 29 30	--- Harrows	Free	0
8432 29 50	--- Rotovators	Free	0
8432 29 90	--- Other	Free	0
8432 30	- Seeders, planters and transplanters		
	-- Seeders		
8432 30 11	--- Central driven precision spacing seeders	Free	0
8432 30 19	--- Other	Free	0
8432 30 90	-- Planters and transplanters	Free	0
8432 40	- Manure spreaders and fertiliser distributors		
8432 40 10	-- Mineral or chemical fertiliser distribution	Free	0
8432 40 90	-- Other	Free	0
8432 80 00	- Other machinery	Free	0
8432 90 00	- Parts	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		
	- Mowers for lawns, parks or sports grounds		
8433 11	-- Powered, with the cutting device rotating in a horizontal plane		
8433 11 10	--- Electric	Free	0
	--- Other		
	---- Self-propelled		
8433 11 51	----- With a seat	Free	0
8433 11 59	----- Other	Free	0
8433 11 90	---- Other	Free	0
8433 19	-- Other		
	--- With motor		
8433 19 10	---- Electric	Free	0
	---- Other		
	----- Self-propelled		
8433 19 51	----- With a seat	Free	0
8433 19 59	----- Other	Free	0
8433 19 70	----- Other	Free	0
8433 19 90	--- Without motor	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8433 20	- Other mowers, including cutter bars for tractor mounting		
8433 20 10	-- With motor	Free	0
	-- Other		
	--- Designed to be carried on or hauled by a tractor		
8433 20 51	---- With the cutting device rotating in a horizontal plane	Free	0
8433 20 59	---- Other	Free	0
8433 20 90	--- Other	Free	0
8433 30	- Other haymaking machinery		
8433 30 10	-- Turners, side-delivery rakes, and tedders	Free	0
8433 30 90	-- Other	Free	0
8433 40	- Straw or fodder balers, including pick-up balers		
8433 40 10	-- Pick-up balers	Free	0
8433 40 90	-- Other	Free	0
	- Other harvesting machinery; threshing machinery		
8433 51 00	-- Combine harvester-threshers	Free	0
8433 52 00	-- Other threshing machinery	Free	0
8433 53	-- Root or tuber harvesting machines		
8433 53 10	--- Potato-diggers and potato harvesters	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8433 53 30	--- Beet-topping machines and beet harvesters	Free	0
8433 53 90	--- Other	Free	0
8433 59	-- Other		
	--- Forage harvesters		
8433 59 11	---- Self-propelled	Free	0
8433 59 19	---- Other	Free	0
8433 59 30	--- Grape harvesters	Free	0
8433 59 80	--- Other	Free	0
8433 60 00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	0
8433 90 00	- Parts	Free	0
8434	Milking machines and dairy machinery		
8434 10 00	- Milking machines	Free	0
8434 20 00	- Dairy machinery	Free	0
8434 90 00	- Parts	Free	0
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		
8435 10 00	- Machinery	1,7	0
8435 90 00	- Parts	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		
8436 10 00	- Machinery for preparing animal feedingstuffs	1,7	0
	- Poultry-keeping machinery; poultry incubators and brooders		
8436 21 00	-- Poultry incubators and brooders	1,7	0
8436 29 00	-- Other	1,7	0
8436 80	- Other machinery		
8436 80 10	-- Forestry machinery	1,7	0
	-- Other		
8436 80 91	--- Automatic drinking bowls	1,7	0
8436 80 99	--- Other	1,7	0
	- Parts		
8436 91 00	-- Of poultry-keeping machinery or poultry incubators and brooders	1,7	0
8436 99 00	-- Other	1,7	0
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		
8437 10 00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8437 80 00	- Other machinery	1,7	0
8437 90 00	- Parts	1,7	0
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils		
8438 10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		
8438 10 10	-- Bakery machinery	1,7	0
8438 10 90	-- Machinery for the manufacture of macaroni, spaghetti or similar products	1,7	0
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	1,7	0
8438 30 00	- Machinery for sugar manufacture	1,7	0
8438 40 00	- Brewery machinery	1,7	0
8438 50 00	- Machinery for the preparation of meat or poultry	1,7	0
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	1,7	0
8438 80	- Other machinery		
8438 80 10	-- For the preparation of tea or coffee	1,7	0
	-- Other		
8438 80 91	--- For the preparation or manufacture of drink	1,7	0
8438 80 99	--- Other	1,7	0
8438 90 00	- Parts	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		
8439 10 00	- Machinery for making pulp of fibrous cellulosic material	1,7	0
8439 20 00	- Machinery for making paper or paperboard	1,7	0
8439 30 00	- Machinery for finishing paper or paperboard	1,7	0
	- Parts		
8439 91	-- Of machinery for making pulp of fibrous cellulosic material		
8439 91 10	--- Of cast iron or cast steel	1,7	0
8439 91 90	--- Other	1,7	0
8439 99	-- Other		
8439 99 10	--- Of cast iron or cast steel	1,7	0
8439 99 90	--- Other	1,7	0
8440	Bookbinding machinery, including book-sewing machines		
8440 10	- Machinery		
8440 10 10	-- Folding machines	1,7	0
8440 10 20	-- Collating machines and gathering machines	1,7	0
8440 10 30	-- Sewing, wire stitching and stapling machines	1,7	0
8440 10 40	-- Unsewn (perfect) binding machines	1,7	0
8440 10 90	-- Other	1,7	0
8440 90 00	- Parts	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds		
8441 10	- Cutting machines		
8441 10 10	-- Combined reel slitting and re-reeling machines	1,7	0
8441 10 20	-- Other slitting and cross-cutting machines	1,7	0
8441 10 30	-- Guillotines	1,7	0
8441 10 40	-- Three-knife trimmers	1,7	0
8441 10 80	-- Other	1,7	0
8441 20 00	- Machines for making bags, sacks or envelopes	1,7	0
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1,7	0
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard	1,7	0
8441 80 00	- Other machinery	1,7	0
8441 90	- Parts		
8441 90 10	-- Of cutting machines	1,7	0
8441 90 90	-- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8442	Machinery, apparatus and equipment (other than the machine tools of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
8442 30	- Machinery, apparatus and equipment		
8442 30 10	-- Phototypesetting and composing machines	1,7	0
	-- Other		
8442 30 91	--- For type founding and typesetting (for example, linotypes, monotypes, intertypes), with or without founding device	Free	0
8442 30 99	--- Other	1,7	0
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	1,7	0
8442 50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
	-- With printing image		
8442 50 21	--- For relief printing	1,7	0
8442 50 23	--- For planographic printing	1,7	0
8442 50 29	--- Other	1,7	0
8442 50 80	-- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof		
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442		
8443 11 00	-- Offset printing machinery, reel fed	1,7	0
8443 12 00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	1,7	0
8443 13	-- Other offset printing machinery		
	--- Sheet fed		
8443 13 10	---- Used	1,7	0
	---- New, taking sheets of a size		
8443 13 31	----- Not exceeding 52 × 74 cm	1,7	0
8443 13 35	----- Exceeding 52 × 74 cm but not exceeding 74 × 107 cm	1,7	0
8443 13 39	----- Exceeding 74 × 107 cm	1,7	0
8443 13 90	--- Other	1,7	0
8443 14 00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	1,7	0
8443 15 00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	1,7	0
8443 16 00	-- Flexographic printing machinery	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8443 17 00	-- Gravure printing machinery	1,7	0
8443 19	-- Other		
8443 19 20	--- For printing textile materials	1,7	0
8443 19 40	--- For use in the production of semiconductors	1,7	0
8443 19 70	--- Other	1,7	0
	- Other printers, copying machines and facsimile machines, whether or not combined		
8443 31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network		
8443 31 10	--- Machines performing the functions of copying and facsimile transmission, whether or not with a printing function, with a copying speed not exceeding 12 monochrome pages per minute	Free	0
	--- Other		
8443 31 91	---- Machines performing the function of copying by scanning the original and printing the copies by means of an electrostatic print engine	6	0
8443 31 99	---- Other	Free	0
8443 32	-- Other, capable of connecting to an automatic data-processing machine or to a network		
8443 32 10	--- Printers	Free	0
8443 32 30	--- Facsimile machines	Free	0
	--- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8443 32 91	---- Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine	6	0
8443 32 93	---- Other machines performing a copying function incorporating an optical system	Free	0
8443 32 99	---- Other	2,2	0
8443 39	-- Other		
8443 39 10	--- Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine	6	0
	--- Other copying machines		
8443 39 31	---- Incorporating an optical system	Free	0
8443 39 39	---- Other	3	0
8443 39 90	--- Other	2,2	0
	- Parts and accessories		
8443 91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442		
8443 91 10	--- Of apparatus of subheading 8443 19 40	1,7	0
	--- Other		
8443 91 91	---- Of cast iron or cast steel	1,7	0
8443 91 99	---- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8443 99	-- Other		
8443 99 10	--- Electronic assemblies	Free	0
8443 99 90	--- Other	Free	0
8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials		
8444 00 10	- Machines for extruding	1,7	0
8444 00 90	- Other	1,7	0
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447		
	- Machines for preparing textile fibres		
8445 11 00	-- Carding machines	1,7	0
8445 12 00	-- Combing machines	1,7	0
8445 13 00	-- Drawing or roving machines	1,7	0
8445 19 00	-- Other	1,7	0
8445 20 00	- Textile spinning machines	1,7	0
8445 30	- Textile doubling or twisting machines		
8445 30 10	-- Textile doubling machines	1,7	0
8445 30 90	-- Textile twisting machines	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8445 40 00	- Textile winding (including weft-winding) or reeling machines	1,7	0
8445 90 00	- Other	1,7	0
8446	Weaving machines (looms)		
8446 10 00	- For weaving fabrics of a width not exceeding 30 cm	1,7	0
	- For weaving fabrics of a width exceeding 30 cm, shuttle type		
8446 21 00	-- Power looms	1,7	0
8446 29 00	-- Other	1,7	0
8446 30 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	1,7	0
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		
	- Circular knitting machines		
8447 11	-- With cylinder diameter not exceeding 165 mm		
8447 11 10	--- Working with latch needles	1,7	0
8447 11 90	--- Other	1,7	0
8447 12	-- With cylinder diameter exceeding 165 mm		
8447 12 10	--- Working with latch needles	1,7	0
8447 12 90	--- Other	1,7	0
8447 20	- Flat knitting machines; stitch-bonding machines		

CN 2008	DESCRIPTION	Base rate	Staging category
8447 20 20	-- Warp knitting machines (including Raschel type); stitch-bonding machines	1,7	0
8447 20 80	-- Other	1,7	0
8447 90 00	- Other	1,7	0
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)		
	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447		
8448 11 00	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	1,7	0
8448 19 00	-- Other	1,7	0
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	1,7	0
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery		
8448 31 00	-- Card clothing	1,7	0
8448 32 00	-- Of machines for preparing textile fibres, other than card clothing	1,7	0
8448 33	-- Spindles, spindle flyers, spinning rings and ring travellers		
8448 33 10	--- Spindles and spindle flyers	1,7	0
8448 33 90	--- Spinning rings and ring travellers	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8448 39 00	-- Other	1,7	0
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery		
8448 42 00	-- Reeds for looms, healds and heald-frames	1,7	0
8448 49 00	-- Other	1,7	0
	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery		
8448 51	-- Sinkers, needles and other articles used in forming stitches		
8448 51 10	--- Sinkers	1,7	0
8448 51 90	--- Other	1,7	0
8448 59 00	-- Other	1,7	0
8449 00 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	1,7	0
8450	Household or laundry-type washing machines, including machines which both wash and dry		
	- Machines, each of a dry linen capacity not exceeding 10 kg		
8450 11	-- Fully-automatic machines		
	--- Each of a dry linen capacity not exceeding 6 kg		
8450 11 11	---- Front-loading machines	3	0
8450 11 19	---- Top-loading machines	3	0
8450 11 90	--- Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2,6	0

CN 2008	DESCRIPTION	Base rate	Staging category
8450 12 00	-- Other machines, with built-in centrifugal drier	2,7	0
8450 19 00	-- Other	2,7	0
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	2,2	0
8450 90 00	- Parts	2,7	0
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
8451 10 00	- Dry-cleaning machines	2,2	0
	- Drying machines		
8451 21	-- Each of a dry linen capacity not exceeding 10 kg		
8451 21 10	--- Each of a dry linen capacity not exceeding 6 kg	2,2	0
8451 21 90	--- Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2,2	0
8451 29 00	-- Other	2,2	0
8451 30	- Ironing machines and presses (including fusing presses)		
	-- Electrically heated, of a power		
8451 30 10	--- Not exceeding 2 500 W	2,2	0
8451 30 30	--- Exceeding 2 500 W	2,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8451 30 80	-- Other	2,2	0
8451 40 00	- Washing, bleaching or dyeing machines	2,2	0
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2,2	0
8451 80	- Other machinery		
8451 80 10	-- Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	2,2	0
8451 80 30	-- Machines for dressing or finishing	2,2	0
8451 80 80	-- Other	2,2	0
8451 90 00	- Parts	2,2	0
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		
8452 10	- Sewing machines of the household type		
	-- Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor		
8452 10 11	--- Sewing machines having a value (not including frames, tables or furniture) of more than EUR 65 each	5,7	0
8452 10 19	--- Other	9,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8452 10 90	-- Other sewing machines and other sewing machine heads	3,7	0
	- Other sewing machines		
8452 21 00	-- Automatic units	3,7	0
8452 29 00	-- Other	3,7	0
8452 30	- Sewing machine needles		
8452 30 10	-- With single flat shank	2,7	0
8452 30 90	-- Other	2,7	0
8452 40 00	- Furniture, bases and covers for sewing machines and parts thereof	2,7	0
8452 90 00	- Other parts of sewing machines	2,7	0
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		
8453 10 00	- Machinery for preparing, tanning or working hides, skins or leather	1,7	0
8453 20 00	- Machinery for making or repairing footwear	1,7	0
8453 80 00	- Other machinery	1,7	0
8453 90 00	- Parts	1,7	0
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		
8454 10 00	- Converters	1,7	0
8454 20 00	- Ingot moulds and ladles	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8454 30	- Casting machines		
8454 30 10	-- For casting under pressure	1,7	0
8454 30 90	-- Other	1,7	0
8454 90 00	- Parts	1,7	0
8455	Metal-rolling mills and rolls therefor		
8455 10 00	- Tube mills	2,7	0
	- Other rolling mills		
8455 21 00	-- Hot or combination hot and cold	2,7	0
8455 22 00	-- Cold	2,7	0
8455 30	- Rolls for rolling mills		
8455 30 10	-- Of cast iron	2,7	0
	-- Of open-die forged steel		
8455 30 31	--- Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls	2,7	0
8455 30 39	--- Cold-rolling work-rolls	2,7	0
8455 30 90	-- Of cast or wrought steel	2,7	0
8455 90 00	- Other parts	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes		
8456 10 00	- Operated by laser or other light or photon beam processes	4,5	0
8456 20 00	- Operated by ultrasonic processes	3,5	0
8456 30	- Operated by electrodischarge processes		
	-- Numerically controlled		
8456 30 11	--- Wire-cut	3,5	0
8456 30 19	--- Other	3,5	0
8456 30 90	-- Other	3,5	0
8456 90 00	- Other	3,5	0
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal		
8457 10	- Machining centres		
8457 10 10	-- Horizontal	2,7	0
8457 10 90	-- Other	2,7	0
8457 20 00	- Unit construction machines (single station)	2,7	0
8457 30	- Multi-station transfer machines		
8457 30 10	-- Numerically controlled	2,7	0
8457 30 90	-- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8458	Lathes (including turning centres) for removing metal		
	- Horizontal lathes		
8458 11	-- Numerically controlled		
8458 11 20	--- Turning centres	2,7	0
	--- Automatic lathes		
8458 11 41	---- Single spindle	2,7	0
8458 11 49	---- Multi-spindle	2,7	0
8458 11 80	--- Other	2,7	0
8458 19	-- Other		
8458 19 20	--- Centre lathes (engine or tool-room)	2,7	0
8458 19 40	--- Automatic lathes	2,7	0
8458 19 80	--- Other	2,7	0
	- Other lathes		
8458 91	-- Numerically controlled		
8458 91 20	--- Turning centres	2,7	0
8458 91 80	--- Other	2,7	0
8458 99 00	-- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458		
8459 10 00	- Way-type unit head machines	2,7	0
	- Other drilling machines		
8459 21 00	-- Numerically controlled	2,7	0
8459 29 00	-- Other	2,7	0
	- Other boring-milling machines		
8459 31 00	-- Numerically controlled	1,7	0
8459 39 00	-- Other	1,7	0
8459 40	- Other boring machines		
8459 40 10	-- Numerically controlled	1,7	0
8459 40 90	-- Other	1,7	0
	- Milling machines, knee-type		
8459 51 00	-- Numerically controlled	2,7	0
8459 59 00	-- Other	2,7	0
	- Other milling machines		
8459 61	-- Numerically controlled		
8459 61 10	--- Tool milling machines	2,7	0
8459 61 90	--- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8459 69	-- Other		
8459 69 10	--- Tool milling machines	2,7	0
8459 69 90	--- Other	2,7	0
8459 70 00	- Other threading or tapping machines	2,7	0
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461		
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm		
8460 11 00	-- Numerically controlled	2,7	0
8460 19 00	-- Other	2,7	0
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm		
8460 21	-- Numerically controlled		
	--- For cylindrical surfaces		
8460 21 11	---- Internal cylindrical grinding machines	2,7	0
8460 21 15	---- Centreless grinding machines	2,7	0
8460 21 19	---- Other	2,7	0
8460 21 90	--- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8460 29	-- Other		
	--- For cylindrical surfaces		
8460 29 11	---- Internal cylindrical grinding machines	2,7	0
8460 29 19	---- Other	2,7	0
8460 29 90	--- Other	2,7	0
	- Sharpening (tool or cutter grinding) machines		
8460 31 00	-- Numerically controlled	1,7	0
8460 39 00	-- Other	1,7	0
8460 40	- Honing or lapping machines		
8460 40 10	-- Numerically controlled	1,7	0
8460 40 90	-- Other	1,7	0
8460 90	- Other		
8460 90 10	-- Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm	2,7	0
8460 90 90	-- Other	1,7	0
8461	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included		
8461 20 00	- Shaping or slotting machines	1,7	0
8461 30	- Broaching machines		

CN 2008	DESCRIPTION	Base rate	Staging category
8461 30 10	-- Numerically controlled	1,7	0
8461 30 90	-- Other	1,7	0
8461 40	- Gear-cutting, gear-grinding or gear-finishing machines		
	-- Gear-cutting machines (including abrasive gear-cutting machines)		
	--- For cutting cylindrical gears		
8461 40 11	---- Numerically controlled	2,7	0
8461 40 19	---- Other	2,7	0
	--- For cutting other gears		
8461 40 31	---- Numerically controlled	1,7	0
8461 40 39	---- Other	1,7	0
	-- Gear-finishing machines		
	--- Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm		
8461 40 71	---- Numerically controlled	2,7	0
8461 40 79	---- Other	2,7	0
8461 40 90	--- Other	1,7	0
8461 50	- Sawing or cutting-off machines		
	-- Sawing machines		

CN 2008	DESCRIPTION	Base rate	Staging category
8461 50 11	--- Circular saws	1,7	0
8461 50 19	--- Other	1,7	0
8461 50 90	-- Cutting-off machines	1,7	0
8461 90 00	- Other	2,7	0
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above		
8462 10	- Forging or die-stamping machines (including presses) and hammers		
8462 10 10	-- Numerically controlled	2,7	0
8462 10 90	-- Other	1,7	0
	- Bending, folding, straightening or flattening machines (including presses)		
8462 21	-- Numerically controlled		
8462 21 10	--- For working flat products	2,7	0
8462 21 80	--- Other	2,7	0
8462 29	-- Other		
8462 29 10	--- For working flat products	1,7	0
	--- Other		
8462 29 91	---- Hydraulic	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8462 29 98	---- Other	1,7	0
	- Shearing machines (including presses), other than combined punching and shearing machines		
8462 31 00	-- Numerically controlled	2,7	0
8462 39	-- Other		
8462 39 10	--- For working flat products	1,7	0
	--- Other		
8462 39 91	---- Hydraulic	1,7	0
8462 39 99	---- Other	1,7	0
	- Punching or notching machines (including presses), including combined punching and shearing machines		
8462 41	-- Numerically controlled		
8462 41 10	--- For working flat products	2,7	0
8462 41 90	--- Other	2,7	0
8462 49	-- Other		
8462 49 10	--- For working flat products	1,7	0
8462 49 90	--- Other	1,7	0
	- Other		
8462 91	-- Hydraulic presses		
8462 91 10	--- Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	2,7	0
	--- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8462 91 50	---- Numerically controlled	2,7	0
8462 91 90	---- Other	2,7	0
8462 99	-- Other		
8462 99 10	--- Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	2,7	0
	--- Other		
8462 99 50	---- Numerically controlled	2,7	0
8462 99 90	---- Other	2,7	0
8463	Other machine-tools for working metal or cermets, without removing material		
8463 10	- Drawbenches for bars, tubes, profiles, wire or the like		
8463 10 10	-- Drawbenches for wire	2,7	0
8463 10 90	-- Other	2,7	0
8463 20 00	- Thread-rolling machines	2,7	0
8463 30 00	- Machines for working wire	2,7	0
8463 90 00	- Other	2,7	0
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass		
8464 10 00	- Sawing machines	2,2	0
8464 20	- Grinding or polishing machines		
	-- For working glass		

CN 2008	DESCRIPTION	Base rate	Staging category
8464 20 11	--- Optical glass	2,2	0
8464 20 19	--- Other	2,2	0
8464 20 20	-- For working ceramics	2,2	0
8464 20 95	-- Other	2,2	0
8464 90	- Other		
8464 90 20	-- For working ceramics	2,2	0
8464 90 80	-- Other	2,2	0
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		
8465 10	- Machines which can carry out different types of machining operations without tool change between such operations		
8465 10 10	-- With manual transfer of workpiece between each operation	2,7	0
8465 10 90	-- With automatic transfer of workpiece between each operation	2,7	0
	- Other		
8465 91	-- Sawing machines		
8465 91 10	--- Bandsaws	2,7	0
8465 91 20	--- Circular saws	2,7	0
8465 91 90	--- Other	2,7	0
8465 92 00	-- Planing, milling or moulding (by cutting) machines	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8465 93 00	-- Grinding, sanding or polishing machines	2,7	0
8465 94 00	-- Bending or assembling machines	2,7	0
8465 95 00	-- Drilling or morticing machines	2,7	0
8465 96 00	-- Splitting, slising or paring machines	2,7	0
8465 99	-- Other		
8465 99 10	--- Lathes	2,7	0
8465 99 90	--- Other	2,7	0
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand		
8466 10	- Tool holders and self-opening dieheads		
	-- Tool holders		
8466 10 20	--- Arbors, collets and sleeves	1,2	0
	--- Other		
8466 10 31	---- For lathes	1,2	0
8466 10 38	---- Other	1,2	0
8466 10 80	-- Self-opening dieheads	1,2	0
8466 20	- Work holders		

CN 2008	DESCRIPTION	Base rate	Staging category
8466 20 20	-- Jigs and fixtures for specific applications; sets of standard jig and fixture components.	1,2	0
	-- Other		
8466 20 91	--- For lathes	1,2	0
8466 20 98	--- Other	1,2	0
8466 30 00	- Dividing heads and other special attachments for machine-tools	1,2	0
	- Other		
8466 91	-- For machines of heading 8464		
8466 91 20	--- Of cast iron or cast steel	1,2	0
8466 91 95	--- Other	1,2	0
8466 92	-- For machines of heading 8465		
8466 92 20	--- Of cast iron or cast steel	1,2	0
8466 92 80	--- Other	1,2	0
8466 93 00	-- For machines of headings 8456 to 8461	1,2	0
8466 94 00	-- For machines of heading 8462 or 8463	1,2	0
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		
	- Pneumatic		
8467 11	-- Rotary type (including combined rotary-percussion)		
8467 11 10	--- Metalworking	1,7	0
8467 11 90	--- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8467 19 00	-- Other	1,7	0
	- With self-contained electric motor		
8467 21	-- Drills of all kinds		
8467 21 10	--- Capable of operation without an external source of power	2,7	0
	--- Other		
8467 21 91	---- Electropneumatic	2,7	0
8467 21 99	---- Other	2,7	0
8467 22	-- Saws		
8467 22 10	--- Chain saws	2,7	0
8467 22 30	--- Circular saws	2,7	0
8467 22 90	--- Other	2,7	0
8467 29	-- Other		
8467 29 10	--- Of a kind used for working textile materials	2,7	0
	--- Other		
8467 29 30	---- Capable of operation without an external source of power	2,7	0
	---- Other		
	----- Grinders and sanders		
8467 29 51	----- Angle grinders	2,7	0
8467 29 53	----- Belt sanders	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8467 29 59	----- Other	2,7	0
8467 29 70	----- Planers	2,7	0
8467 29 80	----- Hedge trimmers and lawn edge cutters	2,7	0
8467 29 90	----- Other	2,7	0
	- Other tools		
8467 81 00	-- Chainsaws	1,7	0
8467 89 00	-- Other	1,7	0
	- Parts		
8467 91 00	-- Of chainsaws	1,7	0
8467 92 00	-- Of pneumatic tools	1,7	0
8467 99 00	-- Other	1,7	0
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances		
8468 10 00	- Hand-held blow pipes	2,2	0
8468 20 00	- Other gas-operated machinery and apparatus	2,2	0
8468 80 00	- Other machinery and apparatus	2,2	0
8468 90 00	- Parts	2,2	0
8469 00	Typewriters other than printers of heading 8443; word-processing machines		

CN 2008	DESCRIPTION	Base rate	Staging category
8469 00 10	- Word-processing machines	Free	0
	- Other		
8469 00 91	-- Electric	2,3	0
8469 00 99	-- Other	2,5	0
8470	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		
8470 10 00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	Free	0
	- Other electronic calculating machines		
8470 21 00	-- Incorporating a printing device	Free	0
8470 29 00	-- Other	Free	0
8470 30 00	- Other calculating machines	Free	0
8470 50 00	- Cash registers	Free	0
8470 90 00	- Other	Free	0
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included		

CN 2008	DESCRIPTION	Base rate	Staging category
8471 30 00	- Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	0
	- Other automatic data-processing machines		
8471 41 00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	0
8471 49 00	-- Other, presented in the form of systems	Free	0
8471 50 00	- Processing units other than those of subheading 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free	0
8471 60	- Input or output units, whether or not containing storage units in the same housing		
8471 60 60	-- Keyboards	Free	0
8471 60 70	-- Other	Free	0
8471 70	- Storage units		
8471 70 20	-- Central storage units	Free	0
	-- Other		
	--- Disk storage units		
8471 70 30	---- Optical, including magneto-optical	Free	0
	---- Other		
8471 70 50	----- Hard disk drives	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8471 70 70	----- Other	Free	0
8471 70 80	--- Magnetic tape storage units	Free	0
8471 70 98	--- Other	Free	0
8471 80 00	- Other units of automatic data-processing machines	Free	0
8471 90 00	- Other	Free	0
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)		
8472 10 00	- Duplicating machines	2	0
8472 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	2,2	0
8472 90	- Other		
8472 90 10	-- Coin-sorting, coin-counting or coin-wrapping machines	2,2	0
8472 90 30	-- Automatic teller machines	Free	0
8472 90 70	-- Other	2,2	0
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472		

CN 2008	DESCRIPTION	Base rate	Staging category
8473 10	- Parts and accessories of the machines of heading 8469		
	-- Electronic assemblies		
8473 10 11	--- Of machines of subheading 8469 00 10	Free	0
8473 10 19	--- Other	3	0
8473 10 90	-- Other	Free	0
	- Parts and accessories of the machines of heading 8470		
8473 21	-- Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29		
8473 21 10	--- Electronic assemblies	Free	0
8473 21 90	--- Other	Free	0
8473 29	-- Other		
8473 29 10	--- Electronic assemblies	Free	0
8473 29 90	--- Other	Free	0
8473 30	- Parts and accessories of the machines of heading 8471		
8473 30 20	-- Electronic assemblies	Free	0
8473 30 80	-- Other	Free	0
8473 40	- Parts and accessories of the machines of heading 8472		
	-- Electronic assemblies		
8473 40 11	--- Of machines of subheading 8472 90 30	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8473 40 18	--- Other	3	0
8473 40 80	-- Other	Free	0
8473 50	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472		
8473 50 20	-- Electronic assemblies	Free	0
8473 50 80	-- Other	Free	0
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		
8474 10 00	- Sorting, screening, separating or washing machines	Free	0
8474 20	- Crushing or grinding machines		
8474 20 10	-- For mineral substances of a kind used in the ceramics industry	Free	0
8474 20 90	-- Other	Free	0
	- Mixing or kneading machines		
8474 31 00	-- Concrete or mortar mixers	Free	0
8474 32 00	-- Machines for mixing mineral substances with bitumen	Free	0
8474 39	-- Other		
8474 39 10	--- Machinery for mixing or kneading mineral substances of a kind used in the ceramics industry	Free	0
8474 39 90	--- Other	Free	0
8474 80	- Other machinery		

CN 2008	DESCRIPTION	Base rate	Staging category
8474 80 10	-- Machinery for agglomerating, shaping or moulding ceramic paste	Free	0
8474 80 90	-- Other	Free	0
8474 90	- Parts		
8474 90 10	-- Of cast iron or cast steel	Free	0
8474 90 90	-- Other	Free	0
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware		
8475 10 00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1,7	0
	- Machines for manufacturing or hot working glass or glassware		
8475 21 00	-- Machines for making optical fibres and preforms thereof	1,7	0
8475 29 00	-- Other	1,7	0
8475 90 00	- Parts	1,7	0
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines		
	- Automatic beverage-vending machines		
8476 21 00	-- Incorporating heating or refrigerating devices	1,7	0
8476 29 00	-- Other	1,7	0
	- Other machines		

CN 2008	DESCRIPTION	Base rate	Staging category
8476 81 00	-- Incorporating heating or refrigerating devices	1,7	0
8476 89 00	-- Other	1,7	0
8476 90 00	- Parts	1,7	0
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter		
8477 10 00	- Injection-moulding machines	1,7	0
8477 20 00	- Extruders	1,7	0
8477 30 00	- Blow-moulding machines	1,7	0
8477 40 00	- Vacuum-moulding machines and other thermoforming machines	1,7	0
	- Other machinery for moulding or otherwise forming		
8477 51 00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1,7	0
8477 59	-- Other		
8477 59 10	--- Presses	1,7	0
8477 59 80	--- Other	1,7	0
8477 80	- Other machinery		
	-- Machines for the manufacture of foam products		
8477 80 11	--- Machines for processing reactive resins	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8477 80 19	--- Other	1,7	0
	-- Other		
8477 80 91	--- Size reduction equipment	1,7	0
8477 80 93	--- Mixers, kneaders and agitators	1,7	0
8477 80 95	--- Cutting, splitting and peeling machines	1,7	0
8477 80 99	--- Other	1,7	0
8477 90	- Parts		
8477 90 10	-- Of cast iron or cast steel	1,7	0
8477 90 80	-- Other	1,7	0
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter		
8478 10 00	- Machinery	1,7	0
8478 90 00	- Parts	1,7	0
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter		
8479 10 00	- Machinery for public works, building or the like	Free	0
8479 20 00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8479 30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork		
8479 30 10	-- Presses	1,7	0
8479 30 90	-- Other	1,7	0
8479 40 00	- Rope or cable-making machines	1,7	0
8479 50 00	- Industrial robots, not elsewhere specified or included	1,7	0
8479 60 00	- Evaporative air coolers	1,7	0
	- Other machines and mechanical appliances		
8479 81 00	-- For treating metal, including electric wire coil-winders	1,7	0
8479 82 00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	1,7	0
8479 89	-- Other		
8479 89 30	--- Mobile hydraulic-powered mine roof supports	1,7	0
8479 89 60	--- Central greasing systems	1,7	0
8479 89 91	--- Machines for glazing and decorating ceramic products	1,7	0
8479 89 97	--- Other	1,7	0
8479 90	- Parts		
8479 90 20	-- Of cast iron or cast steel	1,7	0
8479 90 80	-- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
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		
8480 10 00	- Moulding boxes for metal foundry	1,7	0
8480 20 00	- Mould bases	1,7	0
8480 30	- Moulding patterns		
8480 30 10	-- Of wood	1,7	0
8480 30 90	-- Other	2,7	0
	- Moulds for metal or metal carbides		
8480 41 00	-- Injection or compression types	1,7	0
8480 49 00	-- Other	1,7	0
8480 50 00	- Moulds for glass	1,7	0
8480 60	- Moulds for mineral materials		
8480 60 10	-- Compression types	1,7	0
8480 60 90	-- Other	1,7	0
	- Moulds for rubber or plastics		
8480 71 00	-- Injection or compression types	1,7	0
8480 79 00	-- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		
8481 10	- Pressure-reducing valves		
8481 10 05	-- Combined with filters or lubricators	2,2	0
	-- Other		
8481 10 19	--- Of cast iron or steel	2,2	0
8481 10 99	--- Other	2,2	0
8481 20	- Valves for oleohydraulic or pneumatic transmissions		
8481 20 10	-- Valves for the control of oleohydraulic power transmission	2,2	0
8481 20 90	-- Valves for the control of pneumatic power transmission	2,2	0
8481 30	- Check (non-return) valves		
8481 30 91	-- Of cast iron or steel	2,2	0
8481 30 99	-- Other	2,2	0
8481 40	- Safety or relief valves		
8481 40 10	-- Of cast iron or steel	2,2	0
8481 40 90	-- Other	2,2	0
8481 80	- Other appliances		
	-- Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures		

CN 2008	DESCRIPTION	Base rate	Staging category
8481 80 11	--- Mixing valves	2,2	0
8481 80 19	--- Other	2,2	0
	-- Central heating radiator valves		
8481 80 31	--- Thermostatic valves	2,2	0
8481 80 39	--- Other	2,2	0
8481 80 40	-- Valves for pneumatic tyres and inner-tubes	2,2	0
	-- Other		
	--- Process control valves		
8481 80 51	---- Temperature regulators	2,2	0
8481 80 59	---- Other	2,2	0
	--- Other		
	---- Gate valves		
8481 80 61	----- Of cast iron	2,2	0
8481 80 63	----- Of steel	2,2	0
8481 80 69	----- Other	2,2	0
	---- Globe valves		
8481 80 71	----- Of cast iron	2,2	0
8481 80 73	----- Of steel	2,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8481 80 79	----- Other	2,2	0
8481 80 81	---- Ball and plug valves	2,2	0
8481 80 85	---- Butterfly valves	2,2	0
8481 80 87	---- Diaphragm valves	2,2	0
8481 80 99	---- Other	2,2	0
8481 90 00	- Parts	2,2	0
8482	Ball or roller bearings		
8482 10	- Ball bearings		
8482 10 10	-- With greatest external diameter not exceeding 30 mm	8	0
8482 10 90	-- Other	8	0
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	8	0
8482 30 00	- Spherical roller bearings	8	0
8482 40 00	- Needle roller bearings	8	0
8482 50 00	- Other cylindrical roller bearings	8	0
8482 80 00	- Other, including combined ball/roller bearings	8	0
	- Parts		
8482 91	-- Balls, needles and rollers		
8482 91 10	--- Tapered rollers	8	0

CN 2008	DESCRIPTION	Base rate	Staging category
8482 91 90	--- Other	7,7	0
8482 99 00	-- Other	8	0
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)		
8483 10	- Transmission shafts (including cam shafts and crank shafts) and cranks		
	-- Cranks and crank shafts		
8483 10 21	--- Of cast iron or cast steel	4	0
8483 10 25	--- Of open-die forged steel	4	0
8483 10 29	--- Other	4	0
8483 10 50	-- Articulated shafts	4	0
8483 10 95	-- Other	4	0
8483 20	- Bearing housings, incorporating ball or roller bearings		
8483 20 10	-- Of a kind used in aircraft and spacecraft	6	0
8483 20 90	-- Other	6	0
8483 30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		
	-- Bearing housings		

CN 2008	DESCRIPTION	Base rate	Staging category
8483 30 32	--- For ball or roller bearings	5,7	0
8483 30 38	--- Other	3,4	0
8483 30 80	-- Plain shaft bearings	3,4	0
8483 40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters		
	-- Gears and gearing (other than friction gears)		
8483 40 21	--- Spur and helical	3,7	0
8483 40 23	--- Bevel and bevel/spur	3,7	0
8483 40 25	--- Worm gear	3,7	0
8483 40 29	--- Other	3,7	0
8483 40 30	-- Ball or roller screws	3,7	0
	-- Gear boxes and other speed changers		
8483 40 51	--- Gear boxes	3,7	0
8483 40 59	--- Other	3,7	0
8483 40 90	-- Other	3,7	0
8483 50	- Flywheels and pulleys, including pulley blocks		
8483 50 20	-- Of cast iron or cast steel	2,7	0
8483 50 80	-- Other	2,7	0
8483 60	- Clutches and shaft couplings (including universal joints)		

CN 2008	DESCRIPTION	Base rate	Staging category
8483 60 20	-- Of cast iron or cast steel	2,7	0
8483 60 80	-- Other	2,7	0
8483 90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts		
8483 90 20	-- Parts of bearing housings	5,7	0
	-- Other		
8483 90 81	--- Of cast iron or cast steel	2,7	0
8483 90 89	--- Other	2,7	0
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		
8484 10 00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	1,7	0
8484 20 00	- Mechanical seals	1,7	0
8484 90 00	- Other	1,7	0
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9(C) to this chapter; parts and accessories		

CN 2008	DESCRIPTION	Base rate	Staging category
8486 10 00	- Machines and apparatus for the manufacture of boules or wafers	Free	0
8486 20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits		
8486 20 10	-- Machine-tools operated by ultrasonic processes	3,5	0
8486 20 90	-- Other	Free	0
8486 30	- Machines and apparatus for the manufacture of flat panel displays		
8486 30 10	-- Apparatus for chemical vapour deposition on liquid cristal devices (LCD) substrates	2,4	0
8486 30 30	-- Apparatus for dry-etching patterns on liquid cristal devices (LCD) substrates	3,5	0
8486 30 50	-- Apparatus for physical deposition by sputtering on liquid cristal devices (LCD) substrates	3,7	0
8486 30 90	-- Other	Free	0
8486 40 00	- Machines and apparatus specified in Note 9(C) to this chapter	Free	0
8486 90	- Parts and accessories		
8486 90 10	-- Tool holders and self-opening dieheads; workholders	1,2	0
	-- Other		
8486 90 20	--- Parts of spinners for coating photographic emulsions on liquid crystal devices (LCD) substrates	1,7	0
8486 90 30	--- Parts of deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating process	1,7	0
8486 90 40	--- Parts of apparatus for physical deposition by sputtering on liquid crystal devices (LCD) substrates	3,7	0
8486 90 50	--- Parts and accessories for apparatus for dry-etching patterns on liquid crystal devices (LCD) substrates	1,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8486 90 60	--- Parts and accessories for apparatus for chemical vapour deposition on liquid crystal devices (LCD) substrates	1,7	0
8486 90 70	--- Parts and accessories for machine-tools operated by ultrasonic processes	1,2	0
8486 90 90	--- Other	Free	0
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter		
8487 10	- Ships' or boats' propellers and blades therefor		
8487 10 10	-- Of bronze	1,7	0
8487 10 90	-- Other	1,7	0
8487 90	- Other		
8487 90 10	-- Of non-malleable cast iron	1,7	0
8487 90 30	-- Of malleable cast iron	1,7	0
	-- Of iron or steel		
8487 90 51	--- Of cast steel	1,7	0
8487 90 53	--- Of open-die forged iron or steel	1,7	0
8487 90 55	--- Of closed-die forged iron or steel	1,7	0
8487 90 59	--- Other	1,7	0
8487 90 90	-- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
85	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		
8501	Electric motors and generators (excluding generating sets)		
8501 10	- Motors of an output not exceeding 37,5 W		
8501 10 10	-- Synchronous motors of an output not exceeding 18 W	4,7	0
	-- Other		
8501 10 91	--- Universal AC/DC motors	2,7	0
8501 10 93	--- AC motors	2,7	0
8501 10 99	--- DC motors	2,7	0
8501 20 00	- Universal AC/DC motors of an output exceeding 37,5 W	2,7	0
	- Other DC motors; DC generators		
8501 31 00	-- Of an output not exceeding 750 W	2,7	0
8501 32	-- Of an output exceeding 750 W but not exceeding 75 kW		
8501 32 20	--- Of an output exceeding 750 W but not exceeding 7,5 kW	2,7	0
8501 32 80	--- Of an output exceeding 7,5 kW but not exceeding 75 kW	2,7	0
8501 33 00	-- Of an output exceeding 75 kW but not exceeding 375 kW	2,7	0
8501 34	-- Of an output exceeding 375 kW		

CN 2008	DESCRIPTION	Base rate	Staging category
8501 34 50	--- Traction motors	2,7	0
	--- Other, of an output		
8501 34 92	---- Exceeding 375 kW but not exceeding 750 kW	2,7	0
8501 34 98	---- Exceeding 750 kW	2,7	0
8501 40	- Other AC motors, single-phase		
8501 40 20	-- Of an output not exceeding 750 W	2,7	0
8501 40 80	-- Of an output exceeding 750 W	2,7	0
	- Other AC motors, multi-phase		
8501 51 00	-- Of an output not exceeding 750 W	2,7	0
8501 52	-- Of an output exceeding 750 W but not exceeding 75 kW		
8501 52 20	--- Of an output exceeding 750 W but not exceeding 7,5 kW	2,7	0
8501 52 30	--- Of an output exceeding 7,5 kW but not exceeding 37 kW	2,7	0
8501 52 90	--- Of an output exceeding 37 kW but not exceeding 75 kW	2,7	0
8501 53	-- Of an output exceeding 75 kW		
8501 53 50	--- Traction motors	2,7	0
	--- Other, of an output		
8501 53 81	---- Exceeding 75 kW but not exceeding 375 kW	2,7	0
8501 53 94	---- Exceeding 375 kW but not exceeding 750 kW	2,7	0
8501 53 99	---- Exceeding 750 kW	2,7	0
	- AC generators (alternators)		

CN 2008	DESCRIPTION	Base rate	Staging category
8501 61	-- Of an output not exceeding 75 kVA		
8501 61 20	--- Of an output not exceeding 7,5 kVA	2,7	0
8501 61 80	--- Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	0
8501 62 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	0
8501 63 00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	0
8501 64 00	-- Of an output exceeding 750 kVA	2,7	0
8502	Electric generating sets and rotary converters		
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
8502 11	-- Of an output not exceeding 75 kVA		
8502 11 20	--- Of an output not exceeding 7,5 kVA	2,7	0
8502 11 80	--- Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	0
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	0
8502 13	-- Of an output exceeding 375 kVA		
8502 13 20	--- Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	0
8502 13 40	--- Of an output exceeding 750 kVA but not exceeding 2 000 kVA	2,7	0
8502 13 80	--- Of an output exceeding 2 000 kVA	2,7	0
8502 20	- Generating sets with spark-ignition internal combustion piston engines		
8502 20 20	-- Of an output not exceeding 7,5 kVA	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8502 20 40	-- Of an output exceeding 7,5 kVA but not exceeding 375 kVA	2,7	0
8502 20 60	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	0
8502 20 80	-- Of an output exceeding 750 kVA	2,7	0
	- Other generating sets		
8502 31 00	-- Wind-powered	2,7	0
8502 39	-- Other		
8502 39 20	--- Turbo-generators	2,7	0
8502 39 80	--- Other	2,7	0
8502 40 00	- Electric rotary converters	2,7	0
8503 00	Parts suitable for use solely or principally with the machines of heading 8501 or 8502		
8503 00 10	- Non-magnetic retaining rings	2,7	0
	- Other		
8503 00 91	-- Of cast iron or cast steel	2,7	0
8503 00 99	-- Other	2,7	0
8504	Electrical transformers, static converters (for example, rectifiers) and inductors		
8504 10	- Ballasts for discharge lamps or tubes		
8504 10 20	-- Inductors, whether or not connected with a capacitor	3,7	0
8504 10 80	-- Other	3,7	0
	- Liquid dielectric transformers		

CN 2008	DESCRIPTION	Base rate	Staging category
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA	3,7	0
8504 22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA		
8504 22 10	--- Exceeding 650 kVA but not exceeding 1 600 kVA	3,7	0
8504 22 90	--- Exceeding 1 600 kVA but not exceeding 10 000 kVA	3,7	0
8504 23 00	-- Having a power handling capacity exceeding 10 000 kVA	3,7	0
	- Other transformers		
8504 31	-- Having a power handling capacity not exceeding 1 kVA		
	--- Measuring transformers		
8504 31 21	---- For voltage measurement	3,7	0
8504 31 29	---- Other	3,7	0
8504 31 80	--- Other	3,7	0
8504 32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		
8504 32 20	--- Measuring transformers	3,7	0
8504 32 80	--- Other	3,7	0
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3,7	0
8504 34 00	-- Having a power handling capacity exceeding 500 kVA	3,7	0
8504 40	- Static converters		
8504 40 30	-- Of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	Free	0
	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8504 40 40	--- Polycrystalline semiconductor rectifiers	3,3	0
	--- Other		
8504 40 55	---- Accumulator chargers	3,3	0
	---- Other		
8504 40 81	----- Rectifiers	3,3	0
	----- Inverters		
8504 40 84	----- Having a power handling capacity not exceeding 7,5 kVA	3,3	0
8504 40 88	----- Having a power handling capacity exceeding 7,5 kVA	3,3	0
8504 40 90	----- Other	3,3	0
8504 50	- Other inductors		
8504 50 20	-- Of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof	Free	0
8504 50 95	-- Other	3,7	0
8504 90	- Parts		
	-- Of transformers and inductors		
8504 90 05	--- Electronic assemblies of machines of subheading 8504 50 20	Free	0
	--- Other		
8504 90 11	---- Ferrite cores	2,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8504 90 18	---- Other	2,2	0
	-- Of static converters		
8504 90 91	--- Electronic assemblies of machines of subheading 8504 40 30	Free	0
8504 90 99	--- Other	2,2	0
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads		
	- Permanent magnets and articles intended to become permanent magnets after magnetisation		
8505 11 00	-- Of metal	2,2	0
8505 19	-- Other		
8505 19 10	--- Permanent magnets of agglomerated ferrite	2,2	0
8505 19 90	--- Other	2,2	0
8505 20 00	- Electromagnetic couplings, clutches and brakes	2,2	0
8505 90	- Other, including parts		
8505 90 10	-- Electromagnets	1,8	0
8505 90 30	-- Electromagnetic or permanent magnet chucks, clamps and similar holding devices	1,8	0
8505 90 50	-- Electromagnetic lifting heads	2,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8505 90 90	-- Parts	1,8	0
8506	Primary cells and primary batteries		
8506 10	- Manganese dioxide		
	-- Alkaline		
8506 10 11	--- Cylindrical cells	4,7	0
8506 10 15	--- Button cells	4,7	0
8506 10 19	--- Other	4,7	0
	-- Other		
8506 10 91	--- Cylindrical cells	4,7	0
8506 10 95	--- Button cells	4,7	0
8506 10 99	--- Other	4,7	0
8506 30	- Mercuric oxide		
8506 30 10	-- Cylindrical cells	4,7	0
8506 30 30	-- Button cells	4,7	0
8506 30 90	-- Other	4,7	0
8506 40	- Silver oxide		
8506 40 10	-- Cylindrical cells	4,7	0
8506 40 30	-- Button cells	4,7	0
8506 40 90	-- Other	4,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8506 50	- Lithium		
8506 50 10	-- Cylindrical cells	4,7	0
8506 50 30	-- Button cells	4,7	0
8506 50 90	-- Other	4,7	0
8506 60	- Air-zinc		
8506 60 10	-- Cylindrical cells	4,7	0
8506 60 30	-- Button cells	4,7	0
8506 60 90	-- Other	4,7	0
8506 80	- Other primary cells and primary batteries		
8506 80 05	-- Dry zinc-carbon batteries of a voltage of 5,5 V or more but not exceeding 6,5 V	Free	0
	-- Other		
8506 80 11	--- Cylindrical cells	4,7	0
8506 80 15	--- Button cells	4,7	0
8506 80 90	--- Other	4,7	0
8506 90 00	- Parts	4,7	0
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
8507 10	- Lead-acid, of a kind used for starting piston engines		
	-- Of a weight not exceeding 5 kg		
8507 10 41	--- Working with liquid electrolyte	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8507 10 49	--- Other	3,7	0
	-- Of a weight exceeding 5 kg		
8507 10 92	--- Working with liquid electrolyte	3,7	0
8507 10 98	--- Other	3,7	0
8507 20	- Other lead-acid accumulators		
	-- Traction accumulators		
8507 20 41	--- Working with liquid electrolyte	3,7	0
8507 20 49	--- Other	3,7	0
	-- Other		
8507 20 92	--- Working with liquid electrolyte	3,7	0
8507 20 98	--- Other	3,7	0
8507 30	- Nickel-cadmium		
8507 30 20	-- Hermetically sealed	2,6	0
	-- Other		
8507 30 81	--- Traction accumulators	2,6	0
8507 30 89	--- Other	2,6	0
8507 40 00	- Nickel-iron	2,7	0
8507 80	- Other accumulators		
8507 80 20	-- Nickel-hydride	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8507 80 30	-- Lithium-ion	2,7	0
8507 80 80	-- Other	2,7	0
8507 90	- Parts		
8507 90 20	-- Plates for accumulators	2,7	0
8507 90 30	-- Separators	2,7	0
8507 90 90	-- Other	2,7	0
8508	Vacuum cleaners		
	- With self-contained electric motor		
8508 11 00	-- Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l	2,2	0
8508 19 00	-- Other	1,7	0
8508 60 00	- Other vacuum cleaners	1,7	0
8508 70 00	- Parts	1,7	0
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508		
8509 40 00	- Food grinders and mixers; fruit or vegetable juice extractors	2,2	0
8509 80 00	- Other appliances	2,2	0
8509 90 00	- Parts	2,2	0
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		
8510 10 00	- Shavers	2,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8510 20 00	- Hair clippers	2,2	0
8510 30 00	- Hair-removing appliances	2,2	0
8510 90 00	- Parts	2,2	0
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		
8511 10 00	- Sparking plugs	3,2	0
8511 20 00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	3,2	0
8511 30 00	- Distributors; ignition coils	3,2	0
8511 40 00	- Starter motors and dual purpose starter-generators	3,2	0
8511 50 00	- Other generators	3,2	0
8511 80 00	- Other equipment	3,2	0
8511 90 00	- Parts	3,2	0
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		
8512 10 00	- Lighting or visual signalling equipment of a kind used on bicycles	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8512 20 00	- Other lighting or visual signalling equipment	2,7	0
8512 30	- Sound signalling equipment		
8512 30 10	-- Burglar alarms of a kind used for motor vehicles	2,2	0
8512 30 90	-- Other	2,7	0
8512 40 00	- Windscreen wipers, defrosters and demisters	2,7	0
8512 90	- Parts		
8512 90 10	-- Of apparatus of subheading 8512 30 10	2,2	0
8512 90 90	-- Other	2,7	0
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512		
8513 10 00	- Lamps	5,7	0
8513 90 00	- Parts	5,7	0
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		
8514 10	- Resistance heated furnaces and ovens		
8514 10 10	-- Bakery and biscuit ovens	2,2	0
8514 10 80	-- Other	2,2	0
8514 20	- Furnaces and ovens functioning by induction or dielectric loss		

CN 2008	DESCRIPTION	Base rate	Staging category
8514 20 10	-- Induction furnaces and ovens	2,2	0
8514 20 80	-- Dielectric furnaces and ovens	2,2	0
8514 30	- Other furnaces and ovens		
8514 30 19	-- Infra-red radiation ovens	2,2	0
8514 30 99	-- Other	2,2	0
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	2,2	0
8514 90 00	- Parts	2,2	0
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets		
	- Brazing or soldering machines and apparatus		
8515 11 00	-- Soldering irons and guns	2,7	0
8515 19 00	-- Other	2,7	0
	- Machines and apparatus for resistance welding of metal		
8515 21 00	-- Fully or partly automatic	2,7	0
8515 29	-- Other		
8515 29 10	--- For butt welding	2,7	0
8515 29 90	--- Other	2,7	0
	- Machines and apparatus for arc (including plasma arc) welding of metals		

CN 2008	DESCRIPTION	Base rate	Staging category
8515 31 00	-- Fully or partly automatic	2,7	0
8515 39	-- Other		
	--- For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with		
8515 39 13	---- Transformers	2,7	0
8515 39 18	---- Generators or rotary converters or static converters, rectifiers or rectifying apparatus	2,7	0
8515 39 90	--- Other	2,7	0
8515 80	- Other machines and apparatus		
	-- For treating metals		
8515 80 11	--- For welding	2,7	0
8515 80 19	--- Other	2,7	0
	-- Other		
8515 80 91	--- For resistance welding of plastics	2,7	0
8515 80 99	--- Other	2,7	0
8515 90 00	- Parts	2,7	0
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545		

CN 2008	DESCRIPTION	Base rate	Staging category
8516 10	- Electric instantaneous or storage water heaters and immersion heaters		
	-- Water heaters		
8516 10 11	--- Instantaneous water heaters	2,7	0
8516 10 19	--- Other	2,7	0
8516 10 90	-- Immersion heaters	2,7	0
	- Electric space-heating apparatus and electric soil-heating apparatus		
8516 21 00	-- Storage heating radiators	2,7	0
8516 29	-- Other		
8516 29 10	--- Liquid-filled radiators	2,7	0
8516 29 50	--- Convection heaters	2,7	0
	--- Other		
8516 29 91	---- With built-in fan	2,7	0
8516 29 99	---- Other	2,7	0
	- Electrothermic hairdressing or hand-drying apparatus		
8516 31	-- Hairdryers		
8516 31 10	--- Drying hoods	2,7	0
8516 31 90	--- Other	2,7	0
8516 32 00	-- Other hairdressing apparatus	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8516 33 00	-- Hand-drying apparatus	2,7	0
8516 40	- Electric smoothing irons		
8516 40 10	-- Steam smoothing irons	2,7	0
8516 40 90	-- Other	2,7	0
8516 50 00	- Microwave ovens	5	0
8516 60	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters		
8516 60 10	-- Cookers (incorporating at least an oven and a hob)	2,7	0
	-- Cooking plates, boiling rings and hobs		
8516 60 51	--- Hobs for building in	2,7	0
8516 60 59	--- Other	2,7	0
8516 60 70	-- Grillers and roasters	2,7	0
8516 60 80	-- Ovens for building in	2,7	0
8516 60 90	-- Other	2,7	0
	- Other electrothermic appliances		
8516 71 00	-- Coffee or tea makers	2,7	0
8516 72 00	-- Toasters	2,7	0
8516 79	-- Other		
8516 79 20	--- Deep fat fryers	2,7	0
8516 79 70	--- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8516 80	- Electric heating resistors		
8516 80 20	-- Assembled with an insulated former	2,7	0
8516 80 80	-- Other	2,7	0
8516 90 00	- Parts	2,7	0
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528		
	- Telephone sets, including telephones for cellular networks or for other wireless networks		
8517 11 00	-- Line telephone sets with cordless handsets	Free	0
8517 12 00	-- Telephones for cellular networks or for other wireless networks	Free	0
8517 18 00	-- Other	Free	0
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)		
8517 61 00	-- Base stations	Free	0
8517 62 00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free	0
8517 69	-- Other		
8517 69 10	--- Videophones	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8517 69 20	--- Entry-phone systems	Free	0
	--- Reception apparatus for radio-telephony or radio-telegraphy		
8517 69 31	---- Portable receivers for calling, alerting or paging	Free	0
8517 69 39	---- Other	9,3	5
8517 69 90	--- Other	Free	0
8517 70	- Parts		
	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
8517 70 11	--- Aerials for radio-telegraphic or radio-telephonic apparatus	Free	0
8517 70 15	--- Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	0
8517 70 19	--- Other	3,6	0
8517 70 90	-- Other	Free	0
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		
8518 10	- Microphones and stands therefor		
8518 10 30	-- Microphones having a frequency range of 300 Hz to 3,4 KHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8518 10 95	-- Other	2,5	0
	- Loudspeakers, whether or not mounted in their enclosures		
8518 21 00	-- Single loudspeakers, mounted in their enclosures	4,5	0
8518 22 00	-- Multiple loudspeakers, mounted in the same enclosure	4,5	0
8518 29	-- Other		
8518 29 30	--- Loudspeakers having a frequency range of 300 Hz to 3,4 KHz, of a diameter not exceeding 50 mm, of a kind used for telecommunications	Free	0
8518 29 95	--- Other	3	0
8518 30	- Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers		
8518 30 20	-- Line telephone handsets	Free	0
8518 30 95	-- Other	2	0
8518 40	- Audio-frequency electric amplifiers		
8518 40 30	-- Telephonic and measurement amplifiers	3	0
	-- Other		
8518 40 81	--- With only one channel	4,5	0
8518 40 89	--- Other	4,5	0
8518 50 00	- Electric sound amplifier sets	2	0
8518 90 00	- Parts	2	0

CN 2008	DESCRIPTION	Base rate	Staging category
8519	Sound recording or sound reproducing apparatus		
8519 20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		
8519 20 10	-- Coin- or disc-operated record-players	6	0
	-- Other		
8519 20 91	--- With laser reading system	9,5	5
8519 20 99	--- Other	4,5	0
8519 30 00	- Turntables (record-decks)	2	0
8519 50 00	- Telephone answering machines	Free	0
	- Other apparatus		
8519 81	-- Using magnetic, optical or semiconductor media		
	--- Sound reproducing apparatus (including cassette-players), not incorporating a sound recording device		
8519 81 11	---- Transcribing machines	5	0
	---- Other sound-reproducing apparatus		
8519 81 15	----- Pocket-size cassette players	Free	0
	----- Other, cassette-type		
8519 81 21	----- With an analogue and digital reading system	9	5
8519 81 25	----- Other	2	0
	----- Other		
	----- With laser reading system		

CN 2008	DESCRIPTION	Base rate	Staging category
8519 81 31	----- Of a kind used in motor vehicles, of a type using discs of a diameter not exceeding 6,5 cm	9	5
8519 81 35	----- Other	9,5	5
8519 81 45	----- Other	4,5	0
	--- Other apparatus		
8519 81 51	---- Dictating machines not capable of operating without an external source of power	4	0
	---- Other magnetic tape recorders incorporating sound reproducing apparatus		
	----- Cassette-type		
	----- With built-in amplifier and one or more built-in loudspeakers		
8519 81 55	----- Capable of operating without an external source of power	Free	0
8519 81 61	----- Other	2	0
8519 81 65	----- Pocket-size recorders	Free	0
8519 81 75	----- Other	2	0
	----- Other		
8519 81 81	----- Using magnetic tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	2	0
8519 81 85	----- Other	7	3
8519 81 95	---- Other	2	0
8519 89	-- Other		
	--- Sound reproducing apparatus, not incorporating a sound recording device		

CN 2008	DESCRIPTION	Base rate	Staging category
8519 89 11	---- Record-players, other than those of subheadings 8519 20	2	0
8519 89 15	---- Transcribing machines	5	0
8519 89 19	---- Other	4,5	0
8519 89 90	--- Other	2	0
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner		
8521 10	- Magnetic tape-type		
8521 10 20	-- Using tape of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	14	7
8521 10 95	-- Other	8	5
8521 90 00	- Other	13,9	7
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521		
8522 10 00	- Pick-up cartridges	4	0
8522 90	- Other		
8522 90 30	-- Styli; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed) for styli, whether or not mounted	Free	0
	-- Other		
	--- Electronic assemblies		
8522 90 41	---- Of apparatus of subheading 8519 50 00	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8522 90 49	---- Other	4	0
8522 90 70	--- Single cassette-deck assemblies with a total thickness not exceeding 53 mm, of a kind used in the manufacture of sound recording and reproducing apparatus	Free	0
8522 90 80	--- Other	4	0
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		
	- Magnetic media		
8523 21 00	-- Cards incorporating a magnetic stripe	3,5	0
8523 29	-- Other		
	--- Magnetic tapes; magnetic discs		
8523 29 15	---- Unrecorded	Free	0
	---- Other		
8523 29 31	----- For reproducing phenomena other than sound or image	Free	0
8523 29 33	----- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8523 29 39	----- Other	3,5	0
8523 29 90	--- Other	3,5	0
8523 40	- Optical media		
	-- Unrecorded		
8523 40 11	--- Discs for laser reading systems of a recording capacity not exceeding 900 megabytes, other than erasable	Free	0
8523 40 13	--- Discs for laser reading systems of a recording capacity exceeding 900 megabytes but not exceeding 18 gigabytes, other than erasable	Free	0
8523 40 19	--- Other	Free	0
	-- Other		
	--- Discs for laser reading systems		
8523 40 25	---- For reproducing phenomena other than sound or image	Free	0
	---- For reproducing sound only		
8523 40 31	----- Of a diameter not exceeding 6,5 cm	3,5	0
8523 40 39	----- Of a diameter exceeding 6,5 cm	3,5	0
	---- Other		
8523 40 45	----- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
	----- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8523 40 51	----- Digital versatile discs (DVD)	3,5	0
8523 40 59	----- Other	3,5	0
	--- Other		
8523 40 91	---- For reproducing phenomena other than sound or image	Free	0
8523 40 93	---- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
8523 40 99	---- Other	3,5	0
	- Semiconductor media		
8523 51	-- Solid-state non-volatile storage devices		
8523 51 10	--- Unrecorded	Free	0
	--- Other		
8523 51 91	---- For reproducing phenomena other than sound or image	Free	0
8523 51 93	---- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
8523 51 99	---- Other	3,5	0
8523 52	-- "Smart cards"		

CN 2008	DESCRIPTION	Base rate	Staging category
8523 52 10	--- With two or more electronic integrated circuits	3,7	0
8523 52 90	--- Other	Free	0
8523 59	-- Other		
8523 59 10	--- Unrecorded	Free	0
	--- Other		
8523 59 91	---- For reproducing phenomena other than sound or image	Free	0
8523 59 93	---- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
8523 59 99	---- Other	3,5	0
8523 80	- Other		
8523 80 10	-- Unrecorded	Free	0
	-- Other		
8523 80 91	--- For reproducing phenomena other than sound or image	Free	0
8523 80 93	--- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8523 80 99	--- Other	3,5	0
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders		
8525 50 00	- Transmission apparatus	3,6	0
8525 60 00	- Transmission apparatus incorporating reception apparatus	Free	0
8525 80	- Television cameras, digital cameras and video camera recorders		
	-- Television cameras		
8525 80 11	--- With 3 or more camera tubes	3	0
8525 80 19	--- Other	4,9	0
8525 80 30	-- Digital cameras	Free	0
	-- Video camera recorders		
8525 80 91	--- Only able to record sound and images taken by the television camera	4,9	0
8525 80 99	--- Other	14	5
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		
8526 10 00	- Radar apparatus	3,7	0
	- Other		
8526 91	-- Radio navigational aid apparatus		

CN 2008	DESCRIPTION	Base rate	Staging category
8526 91 20	--- Radio navigational receivers	3,7	0
8526 91 80	--- Other	3,7	0
8526 92 00	-- Radio remote control apparatus	3,7	0
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		
	- Radio-broadcast receivers capable of operating without an external source of power		
8527 12	-- Pocket-size radio cassette players		
8527 12 10	--- With an analogue and digital reading system	14	7
8527 12 90	--- Other	10	5
8527 13	-- Other apparatus combined with sound recording or reproducing apparatus		
8527 13 10	--- With laser reading system	12	7
	--- Other		
8527 13 91	---- Of the cassette-type with an analogue and digital reading system	14	7
8527 13 99	---- Other	10	5
8527 19 00	-- Other	Free	0
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles		
8527 21	-- Combined with sound recording or reproducing apparatus		
	--- Capable of receiving and decoding digital radio data system signals		

CN 2008	DESCRIPTION	Base rate	Staging category
8527 21 20	---- With laser reading system	14	7
	---- Other		
8527 21 52	----- Of the cassette-type with an analogue and digital reading system	14	7
8527 21 59	----- Other	10	5
	--- Other		
8527 21 70	---- With laser reading system	14	7
	---- Other		
8527 21 92	----- Of the cassette-type with an analogue and digital reading system	14	7
8527 21 98	----- Other	10	5
8527 29 00	-- Other	12	7
	- Other		
8527 91	-- Combined with sound recording or reproducing apparatus		
	--- Within the same housing one or more loudspeakers		
8527 91 11	---- Of the cassette-type with an analogue and digital reading system	14	7
8527 91 19	---- Other	10	5
	--- Other		
8527 91 35	---- With laser reading system	12	7
	---- Other		
8527 91 91	----- Of the cassette-type with an analogue and digital reading system	14	7

CN 2008	DESCRIPTION	Base rate	Staging category
8527 91 99	----- Other	10	5
8527 92	-- Not combined with sound recording or reproducing apparatus but combined with a clock		
8527 92 10	--- Alarm clock radios	Free	0
8527 92 90	--- Other	9	5
8527 99 00	-- Other	9	5
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
	- Cathode-ray tube monitors		
8528 41 00	-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	0
8528 49	-- Other		
8528 49 10	--- Black and white or other monochrome	14	7
	--- Colour		
8528 49 35	---- With a screen width/height ratio less than 1,5	14	7
	---- Other		
8528 49 91	----- With scanning parameters not exceeding 625 lines	14	7
8528 49 99	----- With scanning parameters exceeding 625 lines	14	7
	- Other monitors		
8528 51 00	-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8528 59	-- Other		
8528 59 10	--- Black and white or other monochrome	14	7
8528 59 90	--- Colour	14	7
	- Projectors		
8528 61 00	-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	0
8528 69	-- Other		
8528 69 10	--- Operating by means of flat panel display (for example, a liquid crystal device), capable of displaying digital information generated by an automatic data-processing machine	Free	0
	--- Other		
8528 69 91	---- Black and white or other monochrome	2	0
8528 69 99	---- Colour	14	7
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
8528 71	-- Not designed to incorporate a video display or screen		
	--- Video tuners		
8528 71 11	---- Electronic assemblies for incorporation into automatic data-processing machines	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8528 71 13	---- Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals ('set-top boxes with communication function')	Free	0
8528 71 19	---- Other	14	7
8528 71 90	--- Other	14	7
8528 72	-- Other, colour		
8528 72 10	--- Television projection equipment	14	7
8528 72 20	--- Apparatus incorporating a video recorder or reproducer	14	7
	--- Other		
	---- With integral tube		
	---- With a screen width/height ratio less than 1,5, with a diagonal measurement of the screen		
8528 72 31	----- Not exceeding 42 cm	14	7
8528 72 33	----- Exceeding 42 cm but not exceeding 52 cm	14	7
8528 72 35	----- Exceeding 52 cm but not exceeding 72 cm	14	7
8528 72 39	----- Exceeding 72 cm	14	7
	----- Other		
	----- With scanning parameters not exceeding 625 lines, with a diagonal measurement of the screen		
8528 72 51	----- Not exceeding 75 cm	14	7
8528 72 59	----- Exceeding 72 cm	14	7

CN 2008	DESCRIPTION	Base rate	Staging category
8528 72 75	----- With scanning parameters exceeding 625 lines	14	7
	---- Other		
8528 72 91	---- With a screen width/height ratio less than 1,5	14	7
8528 72 99	---- Other	14	7
8528 73 00	-- Other, black and white or other monochrome	2	0
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528		
8529 10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
	-- Aerials		
8529 10 11	--- Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	0
	--- Outside aerials for radio or television broadcast receivers		
8529 10 31	---- For reception via satellite	3,6	0
8529 10 39	---- Other	3,6	0
8529 10 65	--- Inside aerials for radio or television broadcast receivers, including built-in types	4	0
8529 10 69	--- Other	3,6	0
8529 10 80	-- Aerial filters and separators	3,6	0
8529 10 95	-- Other	3,6	0
8529 90	- Other		
8529 90 20	-- Parts of apparatus of subheading 8525 60 00, 8525 80 30, 8528 41 00, 8528 51 00 and 8528 61 00	Free	0
	-- Other		
	--- Cabinets and cases		

CN 2008	DESCRIPTION	Base rate	Staging category
8529 90 41	---- Of wood	2	0
8529 90 49	---- Of other materials	3	0
8529 90 65	--- Electronic assemblies	3	0
	--- Other		
8529 90 92	---- For television cameras of subheading 8525 80 11 and 8525 80 19 and for apparatus of headings 8527 and 8528	5	0
8529 90 97	---- Other	3	0
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)		
8530 10 00	- Equipment for railways or tramways	1,7	0
8530 80 00	- Other equipment	1,7	0
8530 90 00	- Parts	1,7	0
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530		
8531 10	- Burglar or fire alarms and similar apparatus		
8531 10 30	-- Of a kind used for buildings	2,2	0
8531 10 95	-- Other	2,2	0
8531 20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		
8531 20 20	-- Incorporating light emitting diodes (LED)	Free	0
	-- Incorporating liquid crystal devices (LCD)		

CN 2008	DESCRIPTION	Base rate	Staging category
8531 20 40	--- Incorporating active matrix liquid crystal devices (LCD)	Free	0
8531 20 95	--- Other	Free	0
8531 80	- Other apparatus		
8531 80 20	-- Flat panel display devices	Free	0
8531 80 95	-- Other	2,2	0
8531 90	- Parts		
8531 90 20	-- Of apparatus of subheadings 8531 20 and 8531 80 20	Free	0
8531 90 85	-- Other	2,2	0
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)		
8532 10 00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	Free	0
	- Other fixed capacitors		
8532 21 00	-- Tantalum	Free	0
8532 22 00	-- Aluminium electrolytic	Free	0
8532 23 00	-- Ceramic dielectric, single layer	Free	0
8532 24 00	-- Ceramic dielectric, multilayer	Free	0
8532 25 00	-- Dielectric of paper or plastics	Free	0
8532 29 00	-- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8532 30 00	- Variable or adjustable (pre-set) capacitors	Free	0
8532 90 00	- Parts	Free	0
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors		
8533 10 00	- Fixed carbon resistors, composition or film types	Free	0
	- Other fixed resistors		
8533 21 00	-- For a power handling capacity not exceeding 20 W	Free	0
8533 29 00	-- Other	Free	0
	- Wirewound variable resistors, including rheostats and potentiometers		
8533 31 00	-- For a power handling capacity not exceeding 20 W	Free	0
8533 39 00	-- Other	Free	0
8533 40	- Other variable resistors, including rheostats and potentiometers		
8533 40 10	-- For a power handling capacity not exceeding 20 W	Free	0
8533 40 90	-- Other	Free	0
8533 90 00	- Parts	Free	0
8534 00	Printed circuits		
	- Consisting only of conductor elements and contacts		
8534 00 11	-- Multilayer circuits	Free	0
8534 00 19	-- Other	Free	0
8534 00 90	- With other passive elements	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 V		
8535 10 00	- Fuses	2,7	0
	- Automatic circuit breakers		
8535 21 00	-- For a voltage of less than 72,5 kV	2,7	0
8535 29 00	-- Other	2,7	0
8535 30	- Isolating switches and make-and-break switches		
8535 30 10	-- For a voltage of less than 72,5 kV	2,7	0
8535 30 90	-- Other	2,7	0
8535 40 00	- Lightning arresters, voltage limiters and surge suppressors	2,7	0
8535 90 00	- Other	2,7	0
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables		
8536 10	- Fuses		
8536 10 10	-- For a current not exceeding 10 A	2,3	0
8536 10 50	-- For a current exceeding 10 A but not exceeding 63 A	2,3	0
8536 10 90	-- For a current exceeding 63 A	2,3	0

CN 2008	DESCRIPTION	Base rate	Staging category
8536 20	- Automatic circuit breakers		
8536 20 10	-- For a current not exceeding 63 A	2,3	0
8536 20 90	-- For a current exceeding 63 A	2,3	0
8536 30	- Other apparatus for protecting electrical circuits		
8536 30 10	-- For a current not exceeding 16 A	2,3	0
8536 30 30	-- For a current exceeding 16 A but not exceeding 125 A	2,3	0
8536 30 90	-- For a current exceeding 125 A	2,3	0
	- Relays		
8536 41	-- For a voltage not exceeding 60 V		
8536 41 10	--- For a current not exceeding 2 A	2,3	0
8536 41 90	--- For a current exceeding 2 A	2,3	0
8536 49 00	-- Other	2,3	0
8536 50	- Other switches		
8536 50 03	-- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	Free	0
8536 50 05	-- Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology)	Free	0
8536 50 07	-- Electro-mechanical snap-action switches for a current not exceeding 11 A	Free	0
	-- Other		
	--- For a voltage not exceeding 60 V		

CN 2008	DESCRIPTION	Base rate	Staging category
8536 50 11	---- Push-button switches	2,3	0
8536 50 15	---- Rotary switches	2,3	0
8536 50 19	---- Other	2,3	0
8536 50 80	--- Other	2,3	0
	- Lamp holders, plugs and sockets		
8536 61	-- Lamp holders		
8536 61 10	--- Edison lamp holders	2,3	0
8536 61 90	--- Other	2,3	0
8536 69	-- Other		
8536 69 10	--- For coaxial cables	Free	0
8536 69 30	--- For printed circuits	Free	0
8536 69 90	--- Other	2,3	0
8536 70 00	- Connectors for optical fibres, optical fibre bundles or cables	3	0
8536 90	- Other apparatus		
8536 90 01	-- Prefabricated elements for electrical circuits	2,3	0
8536 90 10	-- Connections and contact elements for wire and cables	Free	0
8536 90 20	-- Wafer probers	Free	0
8536 90 85	-- Other	2,3	0

CN 2008	DESCRIPTION	Base rate	Staging category
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 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 8517		
8537 10	- For a voltage not exceeding 1 000 V		
8537 10 10	-- Numerical control panels with built-in automatic data-processing machine	2,1	0
	-- Other		
8537 10 91	--- Programmable memory controllers	2,1	0
8537 10 99	--- Other	2,1	0
8537 20	- For a voltage exceeding 1 000 V		
8537 20 91	-- For a voltage exceeding 1 000 V but not exceeding 72,5 kV	2,1	0
8537 20 99	-- For a voltage exceeding 72,5 kV	2,1	0
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537		
8538 10 00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	2,2	0
8538 90	- Other		
	-- For wafer probers of subheading 8536 90 20		

CN 2008	DESCRIPTION	Base rate	Staging category
8538 90 11	--- Electronic assemblies	3,2	0
8538 90 19	--- Other	1,7	0
	-- Other		
8538 90 91	--- Electronic assemblies	3,2	0
8538 90 99	--- Other	1,7	0
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc lamps		
8539 10 00	- Sealed beam lamp units	2,7	0
	- Other filament lamps, excluding ultraviolet or infra-red lamps		
8539 21	-- Tungsten halogen		
8539 21 30	--- Of a kind used for motorcycles or other motor vehicles	2,7	0
	--- Other, for a voltage		
8539 21 92	---- Exceeding 100 V	2,7	0
8539 21 98	---- Not exceeding 100 V	2,7	0
8539 22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		
8539 22 10	--- Reflector lamps	2,7	0
8539 22 90	--- Other	2,7	0
8539 29	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8539 29 30	--- Of a kind used for motorcycles or other motor vehicles	2,7	0
	--- Other, for a voltage		
8539 29 92	---- Exceeding 100 V	2,7	0
8539 29 98	---- Not exceeding 100 V	2,7	0
	- Discharge lamps, other than ultraviolet lamps		
8539 31	-- Fluorescent, hot cathode		
8539 31 10	--- With double ended cap	2,7	0
8539 31 90	--- Other	2,7	0
8539 32	-- Mercury or sodium vapour lamps; metal halide lamps		
8539 32 10	--- Mercury vapour lamps	2,7	0
8539 32 50	--- Sodium vapour lamps	2,7	0
8539 32 90	--- Metal halide lamps	2,7	0
8539 39 00	-- Other	2,7	0
	- Ultraviolet or infra-red lamps; arc lamps		
8539 41 00	-- Arc lamps	2,7	0
8539 49	-- Other		
8539 49 10	--- Ultraviolet lamps	2,7	0
8539 49 30	--- Infra-red lamps	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8539 90	- Parts		
8539 90 10	-- Lamp bases	2,7	0
8539 90 90	-- Other	2,7	0
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)		
	- Cathode ray television picture tubes, including video monitor cathode ray tubes		
8540 11	-- Colour		
	--- With a screen width/height ratio less than 1,5, with a diagonal measurement of the screen		
8540 11 11	---- Not exceeding 42 cm	14	7
8540 11 13	---- Exceeding 42 cm but not exceeding 52 cm	14	7
8540 11 15	---- Exceeding 52 cm but not exceeding 72 cm	14	7
8540 11 19	---- Exceeding 72 cm	14	7
	--- Other, with a diagonal measurement of the screen		
8540 11 91	---- Not exceeding 75 cm	14	7
8540 11 99	---- Exceeding 75 cm	14	7
8540 12 00	-- Black and white or other monochrome	7,5	3
8540 20	- Television camera tubes; image converters and intensifiers; other photocathode tubes		
8540 20 10	-- Television camera tubes	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8540 20 80	-- Other	2,7	0
8540 40 00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	2,6	0
8540 50 00	- Data/graphic display tubes, black and white or other monochrome	2,6	0
8540 60 00	- Other cathode ray tubes	2,6	0
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes		
8540 71 00	-- Magnetrons	2,7	0
8540 72 00	-- Klystrons	2,7	0
8540 79 00	-- Other	2,7	0
	- Other valves and tubes		
8540 81 00	-- Receiver or amplifier valves and tubes	2,7	0
8540 89 00	-- Other	2,7	0
	- Parts		
8540 91 00	-- Of cathode ray tubes	2,7	0
8540 99 00	-- Other	2,7	0
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes; mounted piezoelectric crystals		

CN 2008	DESCRIPTION	Base rate	Staging category
8541 10 00	- Diodes, other than photosensitive or light-emitting diodes	Free	0
	- Transistors, other than photosensitive transistors		
8541 21 00	-- With a dissipation rate of less than 1 W	Free	0
8541 29 00	-- Other	Free	0
8541 30 00	- Thyristors, diacs and triacs, other than photosensitive devices	Free	0
8541 40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light-emitting diodes		
8541 40 10	-- Light-emitting diodes, including laser diodes	Free	0
8541 40 90	-- Other	Free	0
8541 50 00	- Other semiconductor devices	Free	0
8541 60 00	- Mounted piezoelectric crystals	Free	0
8541 90 00	- Parts	Free	0
8542	Electronic integrated circuits		
	- Electronic integrated circuits		
8542 31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		
8542 31 10	--- Goods specified in note 8(b)(3) to this chapter	Free	0
8542 31 90	--- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8542 32	-- Memories		
8542 32 10	--- Goods specified in note 8(b)(3) to this chapter	Free	0
	--- Other		
	---- Dynamic random-access memories (D-RAMs)		
8542 32 31	----- With a storage capacity not exceeding 512 Mbits	Free	0
8542 32 39	----- With a storage capacity exceeding 512 Mbits	Free	0
8542 32 45	---- Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)	Free	0
8542 32 55	---- UV erasable, programmable, read only memories (EPROMs)	Free	0
	---- Electrically erasable, programmable, read only memories (E ² PROMs), including FLASH E ² PROMs		
	----- FLASH E ² PROMs		
8542 32 61	----- With a storage capacity not exceeding 512 Mbits	Free	0
8542 32 69	----- With a storage capacity exceeding 512 Mbits	Free	0
8542 32 75	----- Other	Free	0
8542 32 90	---- Other memories	Free	0
8542 33 00	-- Amplifiers	Free	0
8542 39	-- Other		
8542 39 10	--- Goods specified in note 8(b)(3) to this chapter	Free	0
8542 39 90	--- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
8542 90 00	- Parts	Free	0
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter		
8543 10 00	- Particle accelerators	4	0
8543 20 00	- Signal generators	3,7	0
8543 30 00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	3,7	0
8543 70	- Other machines and apparatus		
8543 70 10	-- Electrical machines with translation or dictionary functions	Free	0
8543 70 30	-- Aerial amplifiers	3,7	0
	-- Sunbeds, sunlamps and similar suntanning equipment		
	--- For fluorescent tubes using ultraviolet A rays		
8543 70 51	---- With a maximum tube length of 100 cm	3,7	0
8543 70 55	---- Other	3,7	0
8543 70 59	--- Other	3,7	0
8543 70 60	-- Electric fence energisers	3,7	0
8543 70 90	-- Other	3,7	0
8543 90 00	- Parts	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
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		
	- Winding wire		
8544 11	-- Of copper		
8544 11 10	--- Lacquered or enamelled	3,7	0
8544 11 90	--- Other	3,7	0
8544 19	-- Other		
8544 19 10	--- Lacquered or enamelled	3,7	0
8544 19 90	--- Other	3,7	0
8544 20 00	- Coaxial cable and other coaxial electric conductors	3,7	0
8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3,7	0
	- Other electric conductors, for a voltage not exceeding 1 000 V		
8544 42	-- Fitted with connectors		
8544 42 10	--- Of a kind used for telecommunications	Free	0
8544 42 90	--- Other	3,3	0
8544 49	-- Other		
8544 49 20	--- Of a kind used for telecommunications, for a voltage not exceeding 80 V	Free	0
	--- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8544 49 91	---- Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm	3,7	0
	---- Other		
8544 49 93	----- For a voltage not exceeding 80 V	3,7	0
8544 49 95	----- For a voltage exceeding 80 V but less than 1 000 V	3,7	0
8544 49 99	----- For a voltage of 1 000 V	3,7	0
8544 60	- Other electric conductors, for a voltage exceeding 1 000 V		
8544 60 10	-- With copper conductors	3,7	0
8544 60 90	-- With other conductors	3,7	0
8544 70 00	- Optical fibre cables	Free	0
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		
	- Electrodes		
8545 11 00	-- Of a kind used for furnaces	2,7	0
8545 19	-- Other		
8545 19 10	--- Electrodes for electrolysis installations	2,7	0
8545 19 90	--- Other	2,7	0
8545 20 00	- Brushes	2,7	0
8545 90	- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8545 90 10	-- Heating resistors	1,7	0
8545 90 90	-- Other	2,7	0
8546	Electrical insulators of any material		
8546 10 00	- Of glass	3,7	0
8546 20	- Of ceramics		
8546 20 10	-- With no metal parts	4,7	0
	-- With metal parts		
8546 20 91	--- For overhead power transmission or traction lines	4,7	0
8546 20 99	--- Other	4,7	0
8546 90	- Other		
8546 90 10	-- Of plastics	3,7	0
8546 90 90	-- Other	3,7	0
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		

CN 2008	DESCRIPTION	Base rate	Staging category
8547 10	- Insulating fittings of ceramics		
8547 10 10	-- Containing 80 % or more by weight of metallic oxides	4,7	0
8547 10 90	-- Other	4,7	0
8547 20 00	- Insulating fittings of plastics	3,7	0
8547 90 00	- Other	3,7	0
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		
8548 10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		
8548 10 10	-- Spent primary cells, spent primary batteries	4,7	0
	-- Spent electric accumulators		

CN 2008	DESCRIPTION	Base rate	Staging category
8548 10 21	--- Lead-acid accumulators	2,6	0
8548 10 29	--- Other	2,6	0
	-- Waste and scrap of primary cells, primary batteries and electric accumulators		
8548 10 91	--- Containing lead	Free	0
8548 10 99	--- Other	Free	0
8548 90	- Other		
8548 90 20	-- Memories in multicombinational forms such as stack D-RAMs and modules	Free	0
8548 90 90	-- Other	2,7	0

Tariff schedules of EU

CN 2008	DESCRIPTION	Base rate	Staging category
XVII	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT		
86	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601	Rail locomotives powered from an external source of electricity or by electric accumulators		
8601 10 00	- Powered from an external source of electricity	1,7	0
8601 20 00	- Powered by electric accumulators	1,7	0
8602	Other rail locomotives; locomotive tenders		
8602 10 00	- Diesel-electric locomotives	1,7	0
8602 90 00	- Other	1,7	0
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604		
8603 10 00	- Powered from an external source of electricity	1,7	0
8603 90 00	- Other	1,7	0
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8605 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	1,7	0
8606	Railway or tramway goods vans and wagons, not self-propelled		
8606 10 00	- Tank wagons and the like	1,7	0
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10	1,7	0
	- Other		
8606 91	-- Covered and closed		
8606 91 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	1,7	0
8606 91 80	--- Other	1,7	0
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	1,7	0
8606 99 00	-- Other	1,7	0
8607	Parts of railway or tramway locomotives or rolling stock		
	- Bogies, bissel-bogies, axles and wheels, and parts thereof		
8607 11 00	-- Driving bogies and bissel-bogies	1,7	0
8607 12 00	-- Other bogies and bissel-bogies	1,7	0
8607 19	-- Other, including parts		
	--- Axles, assembled or not; wheels and parts thereof		

CN 2008	DESCRIPTION	Base rate	Staging category
8607 19 01	---- Of cast iron or cast steel	2,7	0
8607 19 11	---- Of closed-die forged steel	2,7	0
8607 19 18	---- Other	2,7	0
	--- Parts of bogies, bissel-bogies and the like		
8607 19 91	---- Of cast iron or cast steel	1,7	0
8607 19 99	---- Other	1,7	0
	- Brakes and parts thereof		
8607 21	-- Air brakes and parts thereof		
8607 21 10	--- Of cast iron or cast steel	1,7	0
8607 21 90	--- Other	1,7	0
8607 29	-- Other		
8607 29 10	--- Of cast iron or cast steel	1,7	0
8607 29 90	--- Other	1,7	0
8607 30	- Hooks and other coupling devices, buffers, and parts thereof		
8607 30 01	-- Of cast iron or cast steel	1,7	0
8607 30 99	-- Other	1,7	0
	- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8607 91	-- Of locomotives		
8607 91 10	--- Axle-boxes and parts thereof	3,7	0
	--- Other		
8607 91 91	---- Of cast iron or cast steel	1,7	0
8607 91 99	---- Other	1,7	0
8607 99	-- Other		
8607 99 10	--- Axle-boxes and parts thereof	3,7	0
8607 99 30	--- Bodies and parts thereof	1,7	0
8607 99 50	--- Chassis and parts thereof	1,7	0
8607 99 90	--- Other	1,7	0
8608 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		
8608 00 10	- Equipment for railways or tramways	1,7	0
8608 00 30	- Other equipment	1,7	0
8608 00 90	- Parts	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8609 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		
8609 00 10	- Containers with an anti-radiation lead covering, for the transport of radioactive materials (Euratom)	Free	0
8609 00 90	- Other	Free	0
87	CHAPTER 87 - VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF		
8701	Tractors (other than tractors of heading 8709)		
8701 10 00	- Pedestrian-controlled tractors	3	0
8701 20	- Road tractors for semi-trailers		
8701 20 10	-- New	16	0
8701 20 90	-- Used	16	0
8701 30	- Track-laying tractors		
8701 30 10	-- Snowgroomers	Free	0
8701 30 90	-- Other	Free	0
8701 90	- Other		
	-- Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled		
	--- New, of an engine power		

CN 2008	DESCRIPTION	Base rate	Staging category
8701 90 11	---- Not exceeding 18 kW	Free	0
8701 90 20	---- Exceeding 18 kW but not exceeding 37 kW	Free	0
8701 90 25	---- Exceeding 37 kW but not exceeding 59 kW	Free	0
8701 90 31	---- Exceeding 59 kW but not exceeding 75 kW	Free	0
8701 90 35	---- Exceeding 75 kW but not exceeding 90 kW	Free	0
8701 90 39	---- Exceeding 90 kW	Free	0
8701 90 50	--- Used	Free	0
8701 90 90	-- Other	7	0
8702	Motor vehicles for the transport of ten or more persons, including the driver		
8702 10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)		
	-- Of a cylinder capacity exceeding 2 500 cm ³		
8702 10 11	--- New	16	7
8702 10 19	--- Used	16	7
	-- Of a cylinder capacity not exceeding 2 500 cm ³		
8702 10 91	--- New	10	7
8702 10 99	--- Used	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
8702 90	- Other		
	-- With spark-ignition internal combustion piston engine		
	--- Of a cylinder capacity exceeding 2 800 cm ³		
8702 90 11	---- New	16	7
8702 90 19	---- Used	16	7
	--- Of a cylinder capacity not exceeding 2 800 cm ³		
8702 90 31	---- New	10	7
8702 90 39	---- Used	10	7
8702 90 90	-- With other engines	10	7
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars		
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
8703 10 11	-- Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5	0
8703 10 18	-- Other	10	7
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine		

CN 2008	DESCRIPTION	Base rate	Staging category
8703 21	-- Of a cylinder capacity not exceeding 1 000 cm ³		
8703 21 10	--- New	10	7
8703 21 90	--- Used	10	7
8703 22	-- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³		
8703 22 10	--- New	10	7
8703 22 90	--- Used	10	7
8703 23	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³		
	--- New		
8703 23 11	---- Motor caravans	10	7
8703 23 19	---- Other	10	7
8703 23 90	--- Used	10	7
8703 24	-- Of a cylinder capacity exceeding 3 000 cm ³		
8703 24 10	--- New	10	7
8703 24 90	--- Used	10	7
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8703 31	-- Of a cylinder capacity not exceeding 1 500 cm ³		

CN 2008	DESCRIPTION	Base rate	Staging category
8703 31 10	--- New	10	7
8703 31 90	--- Used	10	7
8703 32	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³		
	--- New		
8703 32 11	---- Motor caravans	10	7
8703 32 19	---- Other	10	7
8703 32 90	--- Used	10	7
8703 33	-- Of a cylinder capacity exceeding 2 500 cm ³		
	--- New		
8703 33 11	---- Motor caravans	10	7
8703 33 19	---- Other	10	7
8703 33 90	--- Used	10	7
8703 90	- Other		
8703 90 10	-- With electric motors	10	7
8703 90 90	-- Other	10	7
8704	Motor vehicles for the transport of goods		

CN 2008	DESCRIPTION	Base rate	Staging category
8704 10	- Dumpers designed for off-highway use		
8704 10 10	-- With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	Free	0
8704 10 90	-- Other	Free	0
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8704 21	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 21 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
	--- Other		
	---- With engines of a cylinder capacity exceeding 2 500 cm ³		
8704 21 31	----- New	22	7
8704 21 39	----- Used	22	7
	---- With engines of a cylinder capacity not exceeding 2 500 cm ³		
8704 21 91	----- New	10	7
8704 21 99	----- Used	10	5
8704 22	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes		
8704 22 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
	--- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8704 22 91	---- New	22	7
8704 22 99	---- Used	22	7
8704 23	-- Of a gross vehicle weight exceeding 20 tonnes		
8704 23 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
	--- Other		
8704 23 91	---- New	22	7
8704 23 99	---- Used	22	7
	- Other, with spark-ignition internal combustion piston engine		
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 31 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
	--- Other		
	---- With engines of a cylinder capacity exceeding 2 800 cm ³		
8704 31 31	----- New	22	7
8704 31 39	----- Used	22	7
	---- With engines of a cylinder capacity not exceeding 2 800 cm ³		
8704 31 91	----- New	10	7
8704 31 99	----- Used	10	7

CN 2008	DESCRIPTION	Base rate	Staging category
8704 32	-- Of a gross vehicle weight exceeding 5 tonnes		
8704 32 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
	--- Other		
8704 32 91	---- New	22	7
8704 32 99	---- Used	22	7
8704 90 00	- Other	10	7
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
8705 10 00	- Crane lorries	3,7	0
8705 20 00	- Mobile drilling derricks	3,7	0
8705 30 00	- Fire fighting vehicles	3,7	0
8705 40 00	- Concrete-mixer lorries	3,7	0
8705 90	- Other		
8705 90 10	-- Breakdown lorries	3,7	0
8705 90 30	-- Concrete-pumping vehicles	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8705 90 90	-- Other	3,7	0
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705		
	- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cm ³		
8706 00 11	-- For vehicles of heading 8702 or 8704	19	7
8706 00 19	-- Other	6	0
	- Other		
8706 00 91	-- For vehicles of heading 8703	4,5	0
8706 00 99	-- Other	10	7
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705		
8707 10	- For the vehicles of heading 8703		
8707 10 10	-- For industrial assembly purposes	4,5	0
8707 10 90	-- Other	4,5	0
8707 90	- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8707 90 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Special purpose motor vehicles of heading 8705	4,5	0
8707 90 90	-- Other	4,5	0
8708	Parts and accessories of the motor vehicles of heading 8701 to 8705		
8708 10	- Bumpers and parts thereof		
8708 10 10	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
8708 10 90	-- Other	4,5	0
	- Other parts and accessories of bodies (including cabs)		
8708 21	-- Safety seat belts		
8708 21 10	--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
8708 21 90	--- Other	4,5	0

CN 2008	DESCRIPTION	Base rate	Staging category
8708 29	-- Other		
8708 29 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
8708 29 90	--- Other	4,5	0
8708 30	- Brakes and servo-brakes; parts thereof		
8708 30 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	-- Other		
8708 30 91	--- For disc brakes	4,5	0
8708 30 99	--- Other	4,5	0
8708 40	- Gear boxes and parts thereof		

CN 2008	DESCRIPTION	Base rate	Staging category
8708 40 20	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	-- Other		
8708 40 50	--- Gear boxes	4,5	0
	--- Parts		
8708 40 91	---- Of closed-die forged steel	4,5	0
8708 40 99	---- Other	3,5	0
8708 50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		
8708 50 20	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8708 50 35	--- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles	4,5	0
	--- Parts		
8708 50 55	---- Of closed-die forged steel	4,5	0
	---- Other		
8708 50 91	----- For non-driving axles	4,5	0
8708 50 99	----- Other	3,5	0
8708 70	- Road wheels and parts and accessories thereof		
8708 70 10	-- For the industrial assembly of: Pedestrian-controlled tractors falling of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	-- Other		
8708 70 50	--- Wheels of aluminium; parts and accessories of wheels, of aluminium	4,5	0
8708 70 91	--- Wheel centres in star form, cast in one piece, of iron or steel	3	0
8708 70 99	--- Other	4,5	0

CN 2008	DESCRIPTION	Base rate	Staging category
8708 80	- Suspension systems and parts thereof (including shock-absorbers)		
8708 80 20	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	-- Other		
8708 80 35	--- Suspension shock-absorbers	4,5	0
8708 80 55	--- Anti roll bars; other torsion bars	3,5	0
	--- Other		
8708 80 91	---- Of closed-die forged steel	4,5	0
8708 80 99	---- Other	3,5	0
	- Other parts and accessories		
8708 91	-- Radiators and parts thereof		
8708 91 20	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	--- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8708 91 35	---- Radiators	4,5	0
	---- Parts		
8708 91 91	----- Of closed-die forged steel	4,5	0
8708 91 99	----- Other	3,5	0
8708 92	-- Silencers (mufflers) and exhaust pipes; parts thereof		
8708 92 20	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	--- Other		
8708 92 35	---- Silencers (mufflers) and exhaust pipes	4,5	0
	--- Parts		
8708 92 91	---- Of closed-die forged steel	4,5	0
8708 92 99	---- Other	3,5	0
8708 93	-- Clutches and parts thereof		

CN 2008	DESCRIPTION	Base rate	Staging category
8708 93 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
8708 93 90	--- Other	4,5	0
8708 94	-- Steering wheels, steering columns and steering boxes; parts thereof		
8708 94 20	--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	--- Other		
8708 94 35	---- Steering wheels, steering columns and steering boxes	4,5	0
	---- Parts		
8708 94 91	----- Of closed-die forged steel	4,5	0
8708 94 99	----- Other	3,5	0
8708 95	-- Safety airbags with inflator system; parts thereof		

CN 2008	DESCRIPTION	Base rate	Staging category
8708 95 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	--- Other		
8708 95 91	---- Of closed-die forged steel	4,5	0
8708 95 99	---- Other	3,5	0
8708 99	-- Other		
8708 99 10	--- For the industrial assembly of : Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
	--- Other		
8708 99 93	---- Of closed-die forged steel	4,5	0
8708 99 97	---- Other	3,5	0

CN 2008	DESCRIPTION	Base rate	Staging category
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		
	- Vehicles		
8709 11	-- Electrical		
8709 11 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	2	0
8709 11 90	--- Other	4	0
8709 19	-- Other		
8709 19 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	2	0
8709 19 90	--- Other	4	0
8709 90 00	- Parts	3,5	0
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	1,7	0
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
8711 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	8	3
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³		

CN 2008	DESCRIPTION	Base rate	Staging category
8711 20 10	-- Scooters	8	5
	-- Other, of a cylinder capacity		
8711 20 91	--- Exceeding 50 cm ³ but not exceeding 80 cm ³	8	5
8711 20 93	--- Exceeding 80 cm ³ but not exceeding 125 cm ³	8	5
8711 20 98	--- Exceeding 125 cm ³ but not exceeding 250 cm ³	8	3
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³		
8711 30 10	-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 380 cm ³	6	0
8711 30 90	-- Of a cylinder capacity exceeding 380 cm ³ but not exceeding 500 cm ³	6	0
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	6	0
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	6	0
8711 90 00	- Other	6	0
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised		
8712 00 10	- Without ball bearings	15	7
	- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8712 00 30	-- Bicycles	14	7
8712 00 80	-- Other	15	7
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		
8713 10 00	- Not mechanically propelled	Free	0
8713 90 00	- Other	Free	0
8714	Parts and accessories of vehicles of headings 8711 to 8713		
	- Of motorcycles (including mopeds)		
8714 11 00	-- Saddles	3,7	0
8714 19 00	-- Other	3,7	0
8714 20 00	- Of carriages for disabled persons	Free	0
	- Other		
8714 91	-- Frames and forks, and parts thereof		
8714 91 10	--- Frames	4,7	0
8714 91 30	--- Front forks	4,7	0
8714 91 90	--- Parts	4,7	0
8714 92	-- Wheel rims and spokes		

CN 2008	DESCRIPTION	Base rate	Staging category
8714 92 10	--- Rims	4,7	0
8714 92 90	--- Spokes	4,7	0
8714 93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		
8714 93 10	--- Hubs without free-wheel or braking device	4,7	0
8714 93 90	--- Free-wheel sprocket-wheels	4,7	0
8714 94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		
8714 94 10	--- Coaster braking hubs and hub brakes	4,7	0
8714 94 30	--- Other brakes	4,7	0
8714 94 90	--- Parts	4,7	0
8714 95 00	-- Saddles	4,7	0
8714 96	-- Pedals and crank-gear, and parts thereof		
8714 96 10	--- Pedals	4,7	0
8714 96 30	--- Crank-gear	4,7	0
8714 96 90	--- Parts	4,7	0
8714 99	-- Other		
8714 99 10	--- Handlebars	4,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8714 99 30	--- Luggage carriers	4,7	0
8714 99 50	--- Derailleur gears	4,7	0
8714 99 90	--- Other; parts	4,7	0
8715 00	Baby carriages and parts thereof		
8715 00 10	- Baby carriages	2,7	0
8715 00 90	- Parts	2,7	0
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof		
8716 10	- Trailers and semi-trailers of the caravan type, for housing or camping		
8716 10 10	-- Folding caravans	2,7	0
	-- Other, of a weight		
8716 10 91	--- Not exceeding 750 kg	2,7	0
8716 10 94	--- Exceeding 750 kg but not exceeding 1 600 kg	2,7	0
8716 10 96	--- Exceeding 1 600 kg but not exceeding 3 500 kg	2,7	0
8716 10 99	--- Exceeding 3 500 kg	2,7	0
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2,7	0
	- Other trailers and semi-trailers for the transport of goods		

CN 2008	DESCRIPTION	Base rate	Staging category
8716 31 00	-- Tanker trailers and tanker semi-trailers	2,7	0
8716 39	-- Other		
8716 39 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	2,7	0
	--- Other		
	---- New		
8716 39 30	----- Semi-trailers	2,7	0
	----- Other		
8716 39 51	----- With a single axle	2,7	0
8716 39 59	----- Other	2,7	0
8716 39 80	---- Used	2,7	0
8716 40 00	- Other trailers and semi-trailers	2,7	0
8716 80 00	- Other vehicles	1,7	0
8716 90	- Parts		
8716 90 10	-- Chassis	1,7	0
8716 90 30	-- Bodies	1,7	0
8716 90 50	-- Axles	1,7	0
8716 90 90	-- Other parts	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
88	CHAPTER 88 - AIRCRAFT, SPACECRAFT, AND PARTS THEREOF		
8801 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
8801 00 10	- Balloons and dirigibles; gliders and hang gliders	3,7	0
8801 00 90	- Other	2,7	0
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
	- Helicopters		
8802 11 00	-- Of an unladen weight not exceeding 2 000 kg	7,5	0
8802 12 00	-- Of an unladen weight exceeding 2 000 kg	2,7	0
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	7,7	0
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	2,7	0
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	2,7	0
8802 60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
8802 60 10	-- Spacecraft (including satellites)	4,2	0
8802 60 90	-- Suborbital and spacecraft launch vehicles	4,2	0
8803	Parts of goods of heading 8801 or 8802		

CN 2008	DESCRIPTION	Base rate	Staging category
8803 10 00	- Propellers and rotors and parts thereof	2,7	0
8803 20 00	- Under-carriages and parts thereof	2,7	0
8803 30 00	- Other parts of aeroplanes or helicopters	2,7	0
8803 90	- Other		
8803 90 10	-- Of kites	1,7	0
8803 90 20	-- Of spacecraft (including satellites)	1,7	0
8803 90 30	-- Of suborbital and spacecraft launch vehicles	1,7	0
8803 90 90	-- Other	2,7	0
8804 00 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	2,7	0
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		
8805 10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		
8805 10 10	-- Aircraft launching gear and parts thereof	2,7	0
8805 10 90	-- Other	1,7	0
	- Ground flying trainers and parts thereof		
8805 21 00	-- Air combat simulators and parts thereof	1,7	0
8805 29 00	-- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
89	CHAPTER 89 - SHIPS, BOATS AND FLOATING STRUCTURES		
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		
8901 10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
8901 10 10	-- Seagoing	Free	0
8901 10 90	-- Other	1,7	0
8901 20	- Tankers		
8901 20 10	-- Seagoing	Free	0
8901 20 90	-- Other	1,7	0
8901 30	- Refrigerated vessels, other than those of subheading 8901 20		
8901 30 10	-- Seagoing	Free	0
8901 30 90	-- Other	1,7	0
8901 90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
8901 90 10	-- Seagoing	Free	0
	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8901 90 91	--- Not mechanically propelled	1,7	0
8901 90 99	--- Mechanically propelled	1,7	0
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		
	- Seagoing		
8902 00 12	-- Of a gross tonnage exceeding 250	Free	0
8902 00 18	-- Of a gross tonnage not exceeding 250	Free	0
8902 00 90	- Other	1,7	0
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes		
8903 10	- Inflatable		
8903 10 10	-- Of a weight not exceeding 100 kg each	2,7	0
8903 10 90	-- Other	1,7	0
	- Other		
8903 91	-- Sailboats, with or without auxiliary motor		
8903 91 10	--- Seagoing	Free	0
	--- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
8903 91 92	---- Of a length not exceeding 7,5 m	1,7	0
8903 91 99	---- Of a length exceeding 7,5 m	1,7	0
8903 92	-- Motor boats, other than outboard motor boats		
8903 92 10	--- Seagoing	Free	0
	--- Other		
8903 92 91	---- Of a length not exceeding 7,5 m	1,7	0
8903 92 99	---- Of a length exceeding 7,5 m	1,7	0
8903 99	-- Other		
8903 99 10	--- Of a weight not exceeding 100 kg each	2,7	0
	--- Other		
8903 99 91	---- Of a length not exceeding 7,5 m	1,7	0
8903 99 99	---- Of a length exceeding 7,5 m	1,7	0
8904 00	Tugs and pusher craft		
8904 00 10	- Tugs	Free	0
	- Pusher craft		
8904 00 91	-- Seagoing	Free	0
8904 00 99	-- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms		
8905 10	- Dredgers		
8905 10 10	-- Seagoing	Free	0
8905 10 90	-- Other	1,7	0
8905 20 00	- Floating or submersible drilling or production platforms	Free	0
8905 90	- Other		
8905 90 10	-- Seagoing	Free	0
8905 90 90	-- Other	1,7	0
8906	Other vessels, including warships and lifeboats other than rowing boats		
8906 10 00	- Warships	Free	0
8906 90	- Other		
8906 90 10	-- Seagoing	Free	0
	-- Other		
8906 90 91	--- Of a weight not exceeding 100 kg each	2,7	0
8906 90 99	--- Other	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)		
8907 10 00	- Inflatable rafts	2,7	0
8907 90 00	- Other	2,7	0
8908 00 00	Vessels and other floating structures for breaking up	Free	0
XVIII	SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF		
90	CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked		
9001 10	- Optical fibres, optical fibre bundles and cables		
9001 10 10	-- Image conductor cables	2,9	0
9001 10 90	-- Other	2,9	0
9001 20 00	- Sheets and plates of polarising material	2,9	0
9001 30 00	- Contact lenses	2,9	0

CN 2008	DESCRIPTION	Base rate	Staging category
9001 40	- Spectacle lenses of glass		
9001 40 20	-- Not for the correction of vision	2,9	0
	-- For the correction of vision		
	--- Both sides finished		
9001 40 41	---- Single focal	2,9	0
9001 40 49	---- Other	2,9	0
9001 40 80	--- Other	2,9	0
9001 50	- Spectacle lenses of other materials		
9001 50 20	-- Not for the correction of vision	2,9	0
	-- For the correction of vision		
	--- Both sides finished		
9001 50 41	---- Single focal	2,9	0
9001 50 49	---- Other	2,9	0
9001 50 80	--- Other	2,9	0
9001 90 00	- Other	2,9	0

CN 2008	DESCRIPTION	Base rate	Staging category
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		
	- Objective lenses		
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	6,7	5
9002 19 00	-- Other	6,7	5
9002 20 00	- Filters	6,7	5
9002 90 00	- Other	6,7	0
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof		
	- Frames and mountings		
9003 11 00	-- Of plastics	2,2	0
9003 19	-- Of other materials		
9003 19 10	--- Of precious metal or of rolled precious metal	2,2	0
9003 19 30	--- Of base metal	2,2	0
9003 19 90	--- Of other materials	2,2	0
9003 90 00	- Parts	2,2	0
9004	Spectacles, goggles and the like, corrective, protective or other		

CN 2008	DESCRIPTION	Base rate	Staging category
9004 10	- Sunglasses		
9004 10 10	-- With lenses optically worked	2,9	0
	-- Other		
9004 10 91	--- With lenses of plastics	2,9	0
9004 10 99	--- Other	2,9	0
9004 90	- Other		
9004 90 10	-- With lenses of plastics	2,9	0
9004 90 90	-- Other	2,9	0
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		
9005 10 00	- Binoculars	4,2	0
9005 80 00	- Other instruments	4,2	0
9005 90 00	- Parts and accessories (including mountings)	4,2	0
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539		
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders	4,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
9006 30 00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	4,2	0
9006 40 00	- Instant print cameras	3,2	0
	- Other cameras		
9006 51 00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	4,2	0
9006 52 00	-- Other, for roll film of a width less than 35 mm	4,2	0
9006 53	-- Other, for roll film of a width of 35 mm		
9006 53 10	--- Disposable cameras	4,2	0
9006 53 80	--- Other	4,2	0
9006 59 00	-- Other	4,2	0
	- Photographic flashlight apparatus and flashbulbs		
9006 61 00	-- Discharge lamp ('electronic') flashlight apparatus	3,2	0
9006 69 00	-- Other	3,2	0
	- Parts and accessories		
9006 91 00	-- For cameras	3,7	0
9006 99 00	-- Other	3,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus		
	- Cameras		
9007 11 00	-- For film of less than 16 mm width or for double-8 mm film	3,7	0
9007 19 00	-- Other	3,7	0
9007 20 00	- Projectors	3,7	0
	- Parts and accessories		
9007 91 00	-- For cameras	3,7	0
9007 92 00	-- For projectors	3,7	0
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		
9008 10 00	- Slide projectors	3,7	0
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	3,7	0
9008 30 00	- Other image projectors	3,7	0
9008 40 00	- Photographic (other than cinematographic) enlargers and reducers	3,7	0
9008 90 00	- Parts and accessories	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	2,7	0
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	2,7	0
9010 60 00	- Projection screens	2,7	0
9010 90 00	- Parts and accessories	2,7	0
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection		
9011 10	- Stereoscopic microscopes		
9011 10 10	-- Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	0
9011 10 90	-- Other	6,7	5
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection		
9011 20 10	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	0
9011 20 90	-- Other	6,7	5

CN 2008	DESCRIPTION	Base rate	Staging category
9011 80 00	- Other microscopes	6,7	5
9011 90	- Parts and accessories		
9011 90 10	-- Of apparatus of subheading 9011 10 10 or 9011 20 10	Free	0
9011 90 90	-- Other	6,7	5
9012	Microscopes other than optical microscopes; diffraction apparatus		
9012 10	- Microscopes other than optical microscopes; diffraction apparatus		
9012 10 10	-- Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	0
9012 10 90	-- Other	3,7	0
9012 90	- Parts and accessories		
9012 90 10	-- Of apparatus of subheading 9012 10 10	Free	0
9012 90 90	-- Other	3,7	0
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter		
9013 10 00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	4,7	3

CN 2008	DESCRIPTION	Base rate	Staging category
9013 20 00	- Lasers, other than laser diodes	4,7	3
9013 80	- Other devices, appliances and instruments		
	-- Liquid crystal devices		
9013 80 20	--- Active matrix liquid crystal devices	Free	0
9013 80 30	--- Other	Free	0
9013 80 90	-- Other	4,7	3
9013 90	- Parts and accessories		
9013 90 10	-- For liquid crystal devices (LCD)	Free	0
9013 90 90	-- Other	4,7	3
9014	Direction finding compasses; other navigational instruments and appliances		
9014 10 00	- Direction finding compasses	2,7	0
9014 20	- Instruments and appliances for aeronautical or space navigation (other than compasses)		
9014 20 20	-- Inertial navigation systems	3,7	0
9014 20 80	-- Other	3,7	0
9014 80 00	- Other instruments and appliances	3,7	0
9014 90 00	- Parts and accessories	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
9015 10	- Rangefinders		
9015 10 10	-- Electronic	3,7	0
9015 10 90	-- Other	2,7	0
9015 20	- Theodolites and tachymeters (tacheometers)		
9015 20 10	-- Electronic	3,7	0
9015 20 90	-- Other	2,7	0
9015 30	- Levels		
9015 30 10	-- Electronic	3,7	0
9015 30 90	-- Other	2,7	0
9015 40	- Photogrammetrical, surveying instruments and appliances		
9015 40 10	-- Electronic	3,7	0
9015 40 90	-- Other	2,7	0
9015 80	- Other instruments and appliances		
	-- Electronic		

CN 2008	DESCRIPTION	Base rate	Staging category
9015 80 11	--- Meteorological, hydrological and geophysical instruments and apparatus	3,7	0
9015 80 19	--- Other	3,7	0
	-- Other		
9015 80 91	--- Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	2,7	0
9015 80 93	--- Meteorological, hydrological and geophysical instruments and apparatus	2,7	0
9015 80 99	--- Other	2,7	0
9015 90 00	- Parts and accessories	2,7	0
9016 00	Balances of a sensitivity of 5 cg or better, with or without weights		
9016 00 10	- Balances	3,7	0
9016 00 90	- Parts and accessories	3,7	0
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		
9017 10	- Drafting tables and machines, whether or not automatic		
9017 10 10	-- Plotters	Free	0
9017 10 90	-- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9017 20	- Other drawing, marking-out or mathematical calculating instruments		
9017 20 05	-- Plotters	Free	0
	-- Other drawing instruments		
9017 20 11	--- Drawing sets	2,7	0
9017 20 19	--- Other	2,7	0
9017 20 39	-- Marking-out instruments	2,7	0
9017 20 90	-- Mathematical calculating instruments (including slide rules, disc calculators and the like)	2,7	0
9017 30	- Micrometers, callipers and gauges		
9017 30 10	-- Micrometers and callipers	2,7	0
9017 30 90	-- Other (excluding gauges without adjustable devices of heading 9031)	2,7	0
9017 80	- Other instruments		
9017 80 10	-- Measuring rods and tapes and divided scales	2,7	0
9017 80 90	-- Other	2,7	0
9017 90 00	- Parts and accessories	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments		
	- Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)		
9018 11 00	-- Electrocardiographs	Free	0
9018 12 00	-- Ultrasonic scanning apparatus	Free	0
9018 13 00	-- Magnetic resonance imaging apparatus	Free	0
9018 14 00	-- Scintigraphic apparatus	Free	0
9018 19	-- Other		
9018 19 10	--- Monitoring apparatus for simultaneous monitoring of two or more parameters	Free	0
9018 19 90	--- Other	Free	0
9018 20 00	- Ultraviolet or infra-red ray apparatus	Free	0
	- Syringes, needles, catheters, cannulae and the like		
9018 31	-- Syringes, with or without needles		
9018 31 10	--- Of plastics	Free	0
9018 31 90	--- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9018 32	-- Tubular metal needles and needles for sutures		
9018 32 10	--- Tubular metal needles	Free	0
9018 32 90	--- Needles for sutures	Free	0
9018 39 00	-- Other	Free	0
	- Other instruments and appliances, used in dental sciences		
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	Free	0
9018 49	-- Other		
9018 49 10	--- Burrs, discs, drills and brushes, for use in dental drills	Free	0
9018 49 90	--- Other	Free	0
9018 50	- Other ophthalmic instruments and appliances		
9018 50 10	-- Non-optical	Free	0
9018 50 90	-- Optical	Free	0
9018 90	- Other instruments and appliances		
9018 90 10	-- Instruments and apparatus for measuring blood-pressure	Free	0
9018 90 20	-- Endoscopes	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9018 90 30	-- Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	Free	0
	-- Diathermic apparatus		
9018 90 41	--- Ultrasonic	Free	0
9018 90 49	--- Other	Free	0
9018 90 50	-- Transfusion apparatus	Free	0
9018 90 60	-- Anaesthetic apparatus and instruments	Free	0
9018 90 70	-- Ultrasonic lithotripsy instruments	Free	0
9018 90 75	-- Apparatus for nerve stimulation	Free	0
9018 90 85	-- Other	Free	0
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
9019 10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		
9019 10 10	-- Electrical vibratory-massage apparatus	Free	0
9019 10 90	-- Other	Free	0
9019 20 00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9020 00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	1,7	0
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		
9021 10	- Orthopaedic or fracture appliances		
9021 10 10	-- Orthopaedic appliances	Free	0
9021 10 90	-- Splints and other fracture appliances	Free	0
	- Artificial teeth and dental fittings		
9021 21	-- Artificial teeth		
9021 21 10	--- Of plastics	Free	0
9021 21 90	--- Of other materials	Free	0
9021 29 00	-- Other	Free	0
	- Other artificial parts of the body		
9021 31 00	-- Artificial joints	Free	0
9021 39	-- Other		
9021 39 10	--- Ocular prostheses	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9021 39 90	--- Other	Free	0
9021 40 00	- Hearing aids, excluding parts and accessories	Free	0
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	0
9021 90	- Other		
9021 90 10	-- Parts and accessories of hearing aids	Free	0
9021 90 90	-- Other	Free	0
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus		
9022 12 00	-- Computed tomography apparatus	Free	0
9022 13 00	-- Other, for dental uses	Free	0
9022 14 00	-- Other, for medical, surgical or veterinary uses	Free	0
9022 19 00	-- For other uses	Free	0
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus		

CN 2008	DESCRIPTION	Base rate	Staging category
9022 21 00	-- For medical, surgical, dental or veterinary uses	Free	0
9022 29 00	-- For other uses	2,1	0
9022 30 00	- X-ray tubes	2,1	0
9022 90	- Other, including parts and accessories		
9022 90 10	-- X-ray fluorescent screens and X-ray intensifying screens; anti-scatter shields and grids	2,1	0
9022 90 90	-- Other	2,1	0
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		
9023 00 10	- Of a type used for teaching physics, chemistry or technical subjects	1,4	0
9023 00 80	- Other	1,4	0
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		
9024 10	- Machines and appliances for testing metals		
	-- Electronic		
9024 10 11	--- Universal or for tensile tests	3,2	0
9024 10 13	--- For hardness tests	3,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
9024 10 19	--- Other	3,2	0
9024 10 90	-- Other	2,1	0
9024 80	- Other machines and appliances		
	-- Electronic		
9024 80 11	--- For testing textiles, paper or paperboard	3,2	0
9024 80 19	--- Other	3,2	0
9024 80 90	-- Other	2,1	0
9024 90 00	- Parts and accessories	2,1	0
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		
	- Thermometers and pyrometers, not combined with other instruments		
9025 11	-- Liquid-filled, for direct reading		
9025 11 20	--- Clinical or veterinary thermometers	Free	0
9025 11 80	--- Other	2,8	0
9025 19	-- Other		
9025 19 20	--- Electronic	3,2	0
9025 19 80	--- Other	2,1	0

CN 2008	DESCRIPTION	Base rate	Staging category
9025 80	- Other instruments		
9025 80 20	-- Barometers, not combined with other instruments	2,1	0
	-- Other		
9025 80 40	--- Electronic	3,2	0
9025 80 80	--- Other	2,1	0
9025 90 00	- Parts and accessories	3,2	0
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 9014, 9015, 9028 or 9032		
9026 10	- For measuring or checking the flow or level of liquids		
	-- Electronic		
9026 10 21	--- Flow meters	Free	0
9026 10 29	--- Other	Free	0
	-- Other		
9026 10 81	--- Flow meters	Free	0
9026 10 89	--- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9026 20	- For measuring or checking pressure		
9026 20 20	-- Electronic	Free	0
	-- Other		
9026 20 40	--- Spiral or metal diaphragm type pressure gauges	Free	0
9026 20 80	--- Other	Free	0
9026 80	- Other instruments or apparatus		
9026 80 20	-- Electronic	Free	0
9026 80 80	-- Other	Free	0
9026 90 00	- Parts and accessories	Free	0
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		
9027 10	- Gas or smoke analysis apparatus		
9027 10 10	-- Electronic	2,5	0
9027 10 90	-- Other	2,5	0

CN 2008	DESCRIPTION	Base rate	Staging category
9027 20 00	- Chromatographs and electrophoresis instruments	Free	0
9027 30 00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	0
9027 50 00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	0
9027 80	- Other instruments and apparatus		
9027 80 05	-- Exposure meters	2,5	0
	-- Other		
	--- Electronic		
9027 80 11	---- pH meters, rH meters and other apparatus for measuring conductivity	Free	0
9027 80 13	---- Apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	Free	0
9027 80 17	---- Other	Free	0
	--- Other		
9027 80 91	---- Viscometers, porosimeters and expansion meters	Free	0
9027 80 93	---- Apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9027 80 97	---- Other	Free	0
9027 90	- Microtomes; parts and accessories		
9027 90 10	-- Microtomes	2,5	0
	-- Parts and accessories		
9027 90 50	--- Of apparatus of subheadings 9027 20 to 9027 80	Free	0
9027 90 80	--- Of microtomes or of gas or smoke analysis apparatus	2,5	0
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		
9028 10 00	- Gas meters	2,1	0
9028 20 00	- Liquid meters	2,1	0
9028 30	- Electricity meters		
	-- For alternating current		
9028 30 11	--- For single-phase	2,1	0
9028 30 19	--- For multi-phase	2,1	0
9028 30 90	-- Other	2,1	0
9028 90	- Parts and accessories		
9028 90 10	-- For electricity meters	2,1	0
9028 90 90	-- Other	2,1	0

CN 2008	DESCRIPTION	Base rate	Staging category
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes		
9029 10 00	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	1,9	0
9029 20	- Speed indicators and tachometers; stroboscopes		
	-- Speed indicators and tachometers		
9029 20 31	--- Speed indicators for vehicles	2,6	0
9029 20 38	--- Other	2,6	0
9029 20 90	-- Stroboscopes	2,6	0
9029 90 00	- Parts and accessories	2,2	0
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations		
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiations	4,2	0
9030 20	- Oscilloscopes and oscillographs		
9030 20 10	-- Cathode ray	4,2	0
9030 20 30	-- Other, with a recording device	Free	0
	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
9030 20 91	--- Electronic	Free	0
9030 20 99	--- Other	2,1	0
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power		
9030 31 00	-- Multimeters, without a recording device	4,2	0
9030 32 00	-- Multimeters, with a recording device	Free	0
9030 33	-- Other, without a recording device		
9030 33 10	--- Electronic	4,2	0
	--- Other		
9030 33 91	---- Voltmeters	2,1	0
9030 33 99	---- Other	2,1	0
9030 39 00	-- Other, with a recording device	Free	0
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	0
	- Other instruments and apparatus		
9030 82 00	-- For measuring or checking semiconductor wafers or devices	Free	0
9030 84 00	-- Other, with a recording device	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9030 89	-- Other		
9030 89 30	--- Electronic	Free	0
9030 89 90	--- Other	2,1	0
9030 90	- Parts and accessories		
9030 90 20	-- For apparatus of subheading 9030 82 00	Free	0
9030 90 85	-- Other	2,5	0
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors		
9031 10 00	- Machines for balancing mechanical parts	2,8	0
9031 20 00	- Test benches	2,8	0
	- Other optical instruments and appliances		
9031 41 00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	0
9031 49	-- Other		
9031 49 10	--- Profile projectors	2,8	0
9031 49 90	--- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9031 80	- Other instruments, appliances and machines		
	-- Electronic		
	--- For measuring or checking geometrical quantities		
9031 80 32	---- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	2,8	0
9031 80 34	---- Other	2,8	0
9031 80 38	--- Other	4	0
	-- Other		
9031 80 91	--- For measuring or checking geometrical quantities	2,8	0
9031 80 98	--- Other	4	0
9031 90	- Parts and accessories		
9031 90 20	-- For apparatus of subheading 9031 41 00 or for optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers of subheading 9031 49 90	Free	0
9031 90 30	-- For apparatus of subheading 9031 80 32	2,8	0
9031 90 85	-- Other	2,8	0

CN 2008	DESCRIPTION	Base rate	Staging category
9032	Automatic regulating or controlling instruments and apparatus		
9032 10	- Thermostats		
9032 10 20	-- Electronic	2,8	0
	-- Other		
9032 10 81	--- With electrical triggering device	2,1	0
9032 10 89	--- Other	2,1	0
9032 20 00	- Manostats	2,8	0
	- Other instruments and apparatus		
9032 81 00	-- Hydraulic or pneumatic	2,8	0
9032 89 00	-- Other	2,8	0
9032 90 00	- Parts and accessories	2,8	0
9033 00 00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	3,7	0
91	CHAPTER 91 - CLOCKS AND WATCHES AND PARTS THEREOF		
9101	Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal		
	- Wristwatches, electrically operated, whether or not incorporating a stopwatch facility		

CN 2008	DESCRIPTION	Base rate	Staging category
9101 11 00	-- With mechanical display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9101 19 00	-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
	- Other wristwatches, whether or not incorporating a stopwatch facility		
9101 21 00	-- With automatic winding EUR	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9101 29 00	-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
	- Other		
9101 91 00	-- Electrically operated	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9101 99 00	-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102	Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101		
	- Wristwatches, electrically operated, whether or not incorporating a stopwatch facility		
9102 11 00	-- With mechanical display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0

CN 2008	DESCRIPTION	Base rate	Staging category
9102 12 00	-- With opto-electronic display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102 19 00	-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
	- Other wristwatches, whether or not incorporating a stopwatch facility		
9102 21 00	-- With automatic winding	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102 29 00	-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
	- Other		
9102 91 00	-- Electrically operated	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102 99 00	-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9103	Clocks with watch movements, excluding clocks of heading 9104		
9103 10 00	- Electrically operated	4,7	0
9103 90 00	- Other	4,7	0
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9105	Other clocks		
	- Alarm clocks		
9105 11 00	-- Electrically operated	4,7	0
9105 19 00	-- Other	3,7	0
	- Wall clocks		
9105 21 00	-- Electrically operated	4,7	0
9105 29 00	-- Other	3,7	0
	- Other		
9105 91 00	-- Electrically operated	4,7	0
9105 99	-- Other		
9105 99 10	--- Table-top or mantelpiece clocks	3,7	0
9105 99 90	--- Other	3,7	0
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)		
9106 10 00	- Time-registers; time-recorders	4,7	0
9106 90	- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
9106 90 10	-- Process-timers, stop-clocks and the like	4,7	0
9106 90 80	-- Other	4,7	0
9107 00 00	Time switches, with clock or watch movement or with synchronous motor	4,7	0
9108	Watch movements, complete and assembled		
	- Electrically operated		
9108 11 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	4,7	0
9108 12 00	-- With opto-electronic display only	4,7	0
9108 19 00	-- Other	4,7	0
9108 20 00	- With automatic winding	5 MIN 0,17 EUR p/st	0
9108 90 00	- Other	5 MIN 0,17 EUR p/st	0
9109	Clock movements, complete and assembled		
	- Electrically operated		
9109 11 00	-- Of alarm clocks	4,7	0
9109 19 00	-- Other	4,7	0
9109 90 00	- Other	4,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		
	- Of watches		
9110 11	-- Complete movements, unassembled or partly assembled (movement sets)		
9110 11 10	--- With balance wheel and hairspring	5 MIN 0,17 EUR p/st	0
9110 11 90	--- Other	4,7	0
9110 12 00	-- Incomplete movements, assembled	3,7	0
9110 19 00	-- Rough movements	4,7	0
9110 90 00	- Other	3,7	0
9111	Watch cases and parts thereof		
9111 10 00	- Cases of precious metal or of metal clad with precious metal	0,5 EUR p/st MIN 2,7 MAX 4,6	0
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	0,5 EUR p/st MIN 2,7 MAX 4,6	0
9111 80 00	- Other cases	0,5 EUR p/st MIN 2,7 MAX 4,6	0
9111 90 00	- Parts	0,5 EUR p/st MIN 2,7 MAX 4,6	0
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof		
9112 20 00	- Cases	2,7	0
9112 90 00	- Parts	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9113	Watch straps, watch bands and watch bracelets, and parts thereof		
9113 10	- Of precious metal or of metal clad with precious metal		
9113 10 10	-- Of precious metal	2,7	0
9113 10 90	-- Of metal clad with precious metal	3,7	0
9113 20 00	- Of base metal, whether or not gold- or silver-plated	6	0
9113 90	- Other		
9113 90 10	-- Of leather or of composition leather	6	0
9113 90 80	-- Other	6	0
9114	Other clock or watch parts		
9114 10 00	- Springs, including hairsprings	3,7	0
9114 20 00	- Jewels	2,7	0
9114 30 00	- Dials	2,7	0
9114 40 00	- Plates and bridges	2,7	0
9114 90 00	- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
92	CHAPTER 92 - MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES		
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments		
9201 10	- Upright pianos		
9201 10 10	-- New	4	0
9201 10 90	-- Used	4	0
9201 20 00	- Grand pianos	4	0
9201 90 00	- Other	4	0
9202	Other string musical instruments (for example, guitars, violins, harps)		
9202 10	- Played with a bow		
9202 10 10	-- Violins	3,2	0
9202 10 90	-- Other	3,2	0
9202 90	- Other		
9202 90 30	-- Guitars	3,2	0
9202 90 80	-- Other	3,2	0
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)		
9205 10 00	- Brass-wind instruments	3,2	0
9205 90	- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
9205 90 10	-- Accordions and similar instruments	3,7	0
9205 90 30	-- Mouth organs	3,7	0
9205 90 50	-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3,2	0
9205 90 90	-- Other	3,2	0
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	3,2	0
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
9207 10	- Keyboard instruments, other than accordions		
9207 10 10	-- Organs	3,2	0
9207 10 30	-- Digital-pianos	3,2	0
9207 10 50	-- Synthesisers	3,2	0
9207 10 80	-- Other	3,2	0
9207 90	- Other		
9207 90 10	-- Guitars	3,7	0
9207 90 90	-- Other	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		
9208 10 00	- Musical boxes	2,7	0
9208 90 00	- Other	3,2	0
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		
9209 30 00	- Musical instrument strings	2,7	0
	- Other		
9209 91 00	-- Parts and accessories for pianos	2,7	0
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	2,7	0
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	2,7	0
9209 99	-- Other		
9209 99 20	--- Parts and accessories for the musical instruments of heading 9205	2,7	0
	--- Other		
9209 99 40	---- Metronomes, tuning forks and pitch pipes	3,2	0
9209 99 50	---- Mechanisms for musical boxes	1,7	0
9209 99 70	--- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
XIX	SECTION XIX - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
93	CHAPTER 93 - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		
	- Artillery weapons (for example, guns, howitzers and mortars)		
9301 11 00	-- Self-propelled	Free	0
9301 19 00	-- Other	Free	0
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	0
9301 90 00	- Other	Free	0
9302 00 00	Revolvers and pistols, other than those of heading 9303 or 9304	2,7	0
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		
9303 10 00	- Muzzle-loading firearms	3,2	3
9303 20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
9303 20 10	-- Single-barrelled, smooth bore	3,2	0
9303 20 95	-- Other	3,2	0

CN 2008	DESCRIPTION	Base rate	Staging category
9303 30 00	- Other sporting, hunting or target-shooting rifles	3,2	0
9303 90 00	- Other	3,2	0
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	3,2	0
9305	Parts and accessories of articles of headings 9301 to 9304		
9305 10 00	- Of revolvers or pistols	3,2	3
	- Of shotguns or rifles of heading 9303		
9305 21 00	-- Shotgun barrels	2,7	3
9305 29 00	-- Other	2,7	0
	- Other		
9305 91 00	-- Of military weapons of heading 9301	Free	0
9305 99 00	-- Other	2,7	0
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads		
	- Shotgun cartridges and parts thereof; air gun pellets		
9306 21 00	-- Cartridges	2,7	3

CN 2008	DESCRIPTION	Base rate	Staging category
9306 29	-- Other		
9306 29 40	--- Cases	2,7	3
9306 29 70	--- Other	2,7	0
9306 30	- Other cartridges and parts thereof		
9306 30 10	-- For revolvers and pistols of heading 9302 and for sub-machine-guns of heading 9301	2,7	3
	-- Other		
9306 30 30	--- For military weapons	1,7	0
	--- Other		
9306 30 91	---- Centrefire cartridges	2,7	3
9306 30 93	---- Rimfire cartridges	2,7	3
9306 30 97	---- Other	2,7	3
9306 90	- Other		
9306 90 10	-- For military purposes	1,7	0
9306 90 90	-- Other	2,7	3
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	1,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
XX	SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES		
94	CHAPTER 94 - FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS		
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof		
9401 10 00	- Seats of a kind used for aircraft	Free	0
9401 20 00	- Seats of a kind used for motor vehicles	3,7	0
9401 30	- Swivel seats with variable height adjustment		
9401 30 10	-- Upholstered, with backrest and fitted with castors or glides	Free	0
9401 30 90	-- Other	Free	0
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	Free	0
	- Seats of cane, osier, bamboo or similar materials		
9401 51 00	-- Of bamboo or rattan	5,6	0
9401 59 00	-- Other	5,6	0
	- Other seats, with wooden frames		
9401 61 00	-- Upholstered	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9401 69 00	-- Other	Free	0
	- Other seats, with metal frames		
9401 71 00	-- Upholstered	Free	0
9401 79 00	-- Other	Free	0
9401 80 00	- Other seats	Free	0
9401 90	- Parts		
9401 90 10	-- Of seats of a kind used for aircraft	1,7	0
	-- Other		
9401 90 30	--- Of wood	2,7	0
9401 90 80	--- Other	2,7	0
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles		
9402 10 00	- Dentists', barbers' or similar chairs and parts thereof	Free	0
9402 90 00	- Other	Free	0
9403	Other furniture and parts thereof		
9403 10	- Metal furniture of a kind used in offices		

CN 2008	DESCRIPTION	Base rate	Staging category
9403 10 10	-- Drawing tables (other than those of heading 9017)	Free	0
	-- Other		
	--- Not exceeding 80 cm in height		
9403 10 51	---- Desks	Free	0
9403 10 59	---- Other	Free	0
	--- Exceeding 80 cm in height		
9403 10 91	---- Cupboards with doors, shutters or flaps	Free	0
9403 10 93	---- Filing, card-index and other cabinets	Free	0
9403 10 99	---- Other	Free	0
9403 20	- Other metal furniture		
9403 20 20	-- Beds	Free	0
9403 20 80	-- Other	Free	0
9403 30	- Wooden furniture of a kind used in offices		
	-- Not exceeding 80 cm in height		
9403 30 11	--- Desks	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9403 30 19	--- Other	Free	0
	-- Exceeding 80 cm in height		
9403 30 91	--- Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	Free	0
9403 30 99	--- Other	Free	0
9403 40	- Wooden furniture of a kind used in the kitchen		
9403 40 10	-- Fitted kitchen units	2,7	0
9403 40 90	-- Other	2,7	0
9403 50 00	- Wooden furniture of a kind used in the bedroom	Free	0
9403 60	- Other wooden furniture		
9403 60 10	-- Wooden furniture of a kind used in the dining room and the living room	Free	0
9403 60 30	-- Wooden furniture of a kind used in shops	Free	0
9403 60 90	-- Other wooden furniture	Free	0
9403 70 00	- Furniture of plastics	Free	0
	- Furniture of other materials, including cane, osier, bamboo or similar materials		
9403 81 00	-- Of bamboo or rattan	5,6	0

CN 2008	DESCRIPTION	Base rate	Staging category
9403 89 00	-- Other	5,6	0
9403 90	- Parts		
9403 90 10	-- Of metal	2,7	0
9403 90 30	-- Of wood	2,7	0
9403 90 90	-- Of other materials	2,7	0
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered		
9404 10 00	- Mattress supports	3,7	0
	- Mattresses		
9404 21	-- Of cellular rubber or plastics, whether or not covered		
9404 21 10	--- Of rubber	3,7	0
9404 21 90	--- Of plastics	3,7	0
9404 29	-- Of other materials		
9404 29 10	--- Spring interior	3,7	0
9404 29 90	--- Other	3,7	0
9404 30 00	- Sleeping bags	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9404 90	- Other		
9404 90 10	-- Filled with feathers or down	3,7	0
9404 90 90	-- Other	3,7	0
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included		
9405 10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares		
	-- Of plastics		
9405 10 21	--- Of a kind used with filament lamps	4,7	0
9405 10 28	--- Other	4,7	0
9405 10 30	-- Of ceramic materials	4,7	0
9405 10 50	-- Of glass	3,7	0
	-- Of other materials		
9405 10 91	--- Of a kind used with filament lamps	2,7	0
9405 10 98	--- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9405 20	- Electric table, desk, bedside or floor-standing lamps		
	-- Of plastics		
9405 20 11	--- Of a kind used for filament lamps	4,7	0
9405 20 19	--- Other	4,7	0
9405 20 30	-- Of ceramic materials	4,7	0
9405 20 50	-- Of glass	3,7	0
	-- Of other materials		
9405 20 91	--- Of a kind used for filament lamps	2,7	0
9405 20 99	--- Other	2,7	0
9405 30 00	- Lighting sets of a kind used for Christmas trees	3,7	0
9405 40	- Other electric lamps and lighting fittings		
9405 40 10	-- Searchlights and spotlights	3,7	0
	-- Other		
	--- Of plastics		
9405 40 31	---- Of a kind used for filament lamps	4,7	0
9405 40 35	---- Of a kind used for tubular fluorescent lamps	4,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9405 40 39	---- Other	4,7	0
	--- Of other materials		
9405 40 91	---- Of a kind used for filament lamps	2,7	0
9405 40 95	---- Of a kind used for tubular fluorescent lamps	2,7	0
9405 40 99	---- Other	2,7	0
9405 50 00	- Non-electrical lamps and lighting fittings	2,7	0
9405 60	- Illuminated signs, illuminated nameplates and the like		
9405 60 20	-- Of plastics	4,7	0
9405 60 80	-- Of other materials	2,7	0
	- Parts		
9405 91	-- Of glass		
	--- Articles for electrical lighting fittings (excluding searchlights and spotlights)		
9405 91 11	---- Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	5,7	0
9405 91 19	---- Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces)	5,7	0
9405 91 90	--- Other	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9405 92 00	-- Of plastics	4,7	0
9405 99 00	-- Other	2,7	0
9406 00	Prefabricated buildings		
9406 00 11	- Mobile homes	2,7	0
	- Other		
9406 00 20	-- Of wood	2,7	0
	-- Of iron or steel		
9406 00 31	--- Greenhouses	2,7	0
9406 00 38	--- Other	2,7	0
9406 00 80	-- Of other materials	2,7	0
95	CHAPTER 95 - TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF		
9503 00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds		
9503 00 10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	Free	0
	- Dolls representing only human beings, including parts and accessories thereof		

CN 2008	DESCRIPTION	Base rate	Staging category
9503 00 21	-- Dolls	4,7	0
9503 00 29	-- Parts and accessories	Free	0
9503 00 30	- Electric trains, including tracks, signals and other accessories therefor; reduced-size ('scale') model assembly kits	Free	0
	- Other construction sets and constructional toys		
9503 00 35	-- Of plastics	4,7	0
9503 00 39	-- Of other materials	Free	0
	- Toys representing animals or non-human creatures		
9503 00 41	-- Stuffed	4,7	0
9503 00 49	-- Other	Free	0
9503 00 55	- Toy musical instruments and apparatus	Free	0
	- Puzzles		
9503 00 61	-- Of wood	Free	0
9503 00 69	-- Other	4,7	0
9503 00 70	- Other toys, put up in sets or outfits	4,7	0
	- Other toys and models, incorporating a motor		

CN 2008	DESCRIPTION	Base rate	Staging category
9503 00 75	-- Of plastics	4,7	0
9503 00 79	-- Of other materials	Free	0
	- Other		
9503 00 81	-- Toy weapons	Free	0
9503 00 85	-- Die-cast miniature models of metal	4,7	0
	-- Other		
9503 00 95	--- Of plastics	4,7	0
9503 00 99	--- Other	Free	0
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment		
9504 10 00	- Video games of a kind used with a television receiver	Free	0
9504 20	- Articles and accessories for billiards of all kinds		
9504 20 10	-- Billiard tables (with or without legs)	Free	0
9504 20 90	-- Other	Free	0
9504 30	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment		

CN 2008	DESCRIPTION	Base rate	Staging category
9504 30 10	-- Games with screen	Free	0
	-- Other games		
9504 30 30	--- Flipper	Free	0
9504 30 50	--- Other	Free	0
9504 30 90	-- Parts	Free	0
9504 40 00	- Playing cards	2,7	0
9504 90	- Other		
9504 90 10	-- Electric car racing sets, having the character of competitive games	Free	0
9504 90 90	-- Other	Free	0
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		
9505 10	- Articles for Christmas festivities		
9505 10 10	-- Of glass	Free	0
9505 10 90	-- Of other materials	2,7	0
9505 90 00	- Other	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools		
	- Snow-skis and other snow-ski equipment		
9506 11	-- Skis		
9506 11 10	--- Cross-country skis	3,7	0
	--- Downhill skis		
9506 11 21	---- Monoskis and snowboards	3,7	0
9506 11 29	---- Other	3,7	0
9506 11 80	--- Other skis	3,7	0
9506 12 00	-- Ski-fastenings (ski-bindings)	3,7	0
9506 19 00	-- Other	2,7	0
	- Water-skis, surf-boards, sailboards and other water-sport equipment		
9506 21 00	-- Sailboards	2,7	0
9506 29 00	-- Other	2,7	0
	- Golf clubs and other golf equipment		
9506 31 00	-- Clubs, complete	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9506 32 00	-- Balls	2,7	0
9506 39	-- Other		
9506 39 10	--- Parts of golf clubs	2,7	0
9506 39 90	--- Other	2,7	0
9506 40	- Articles and equipment for table-tennis		
9506 40 10	-- Bats, balls and nets	2,7	0
9506 40 90	-- Other	2,7	0
	- Tennis, badminton or similar rackets, whether or not strung		
9506 51 00	-- Lawn-tennis rackets, whether or not strung	4,7	0
9506 59 00	-- Other	2,7	0
	- Balls, other than golf balls and table-tennis balls		
9506 61 00	-- Lawn-tennis balls	2,7	0
9506 62	-- Inflatable		
9506 62 10	--- Of leather	2,7	0
9506 62 90	--- Other	2,7	0
9506 69	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
9506 69 10	--- Cricket and polo balls	Free	0
9506 69 90	--- Other	2,7	0
9506 70	- Ice skates and roller skates, including skating boots with skates attached		
9506 70 10	-- Ice skates	Free	0
9506 70 30	-- Roller skates	2,7	0
9506 70 90	-- Parts and accessories	2,7	0
	- Other		
9506 91	-- Articles and equipment for general physical exercise, gymnastics or athletics		
9506 91 10	--- Exercising apparatus with adjustable resistance mechanisms	2,7	0
9506 91 90	--- Other	2,7	0
9506 99	-- Other		
9506 99 10	--- Cricket and polo equipment, other than balls	Free	0
9506 99 90	--- Other	2,7	0
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		

CN 2008	DESCRIPTION	Base rate	Staging category
9507 10 00	- Fishing rods	3,7	0
9507 20	- Fish-hooks, whether or not snelled		
9507 20 10	-- Fish-hooks, not snelled	1,7	0
9507 20 90	-- Other	3,7	0
9507 30 00	- Fishing reels	3,7	0
9507 90 00	- Other	3,7	0
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres		
9508 10 00	- Travelling circuses and travelling menageries	1,7	0
9508 90 00	- Other	1,7	0
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES		
9601	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		
9601 10 00	- Worked ivory and articles of ivory	2,7	0
9601 90	- Other		
9601 90 10	-- Worked coral (natural or agglomerated), and articles of coral	Free	0
9601 90 90	-- Other	Free	0

CN 2008	DESCRIPTION	Base rate	Staging category
9602 00 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	2,2	0
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	3,7	0
	- Toothbrushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances		
9603 21 00	-- Toothbrushes, including dental-plate brushes	3,7	0
9603 29	-- Other		
9603 29 30	--- Hair brushes	3,7	0
9603 29 80	--- Other	3,7	0
9603 30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics		
9603 30 10	-- Artists' and writing brushes	3,7	0
9603 30 90	-- Brushes for the application of cosmetics	3,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9603 40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers		
9603 40 10	-- Paint, distemper, varnish or similar brushes	3,7	0
9603 40 90	-- Paint pads and rollers	3,7	0
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	2,7	0
9603 90	- Other		
9603 90 10	-- Hand-operated mechanical floor sweepers, not motorised	2,7	0
	-- Other		
9603 90 91	--- Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	3,7	0
9603 90 99	--- Other	3,7	0
9604 00 00	Hand sieves and hand riddles	3,7	0
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	3,7	0
9606	Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks		
9606 10 00	- Press-fasteners, snap-fasteners and press studs and parts therefor	3,7	0
	- Buttons		

CN 2008	DESCRIPTION	Base rate	Staging category
9606 21 00	-- Of plastics, not covered with textile material	3,7	0
9606 22 00	-- Of base metal, not covered with textile material	3,7	0
9606 29 00	-- Other	3,7	0
9606 30 00	- Button moulds and other parts of buttons; button blanks	2,7	0
9607	Slide fasteners and parts thereof		
	- Slide fasteners		
9607 11 00	-- Fitted with chain scoops of base metal	6,7	0
9607 19 00	-- Other	7,7	0
9607 20	- Parts		
9607 20 10	-- Of base metal, including narrow strips mounted with chain scoops of base metal	6,7	0
9607 20 90	-- Other	7,7	0
9608	Ballpoint pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609		
9608 10	- Ballpoint pens		
9608 10 10	-- With liquid ink (rolling ball pens)	3,7	0
	-- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
9608 10 30	--- With body or cap of precious metal or rolled precious metal	3,7	0
	--- Other		
9608 10 91	---- With replaceable refill	3,7	0
9608 10 99	---- Other	3,7	0
9608 20 00	- Felt-tipped and other porous-tipped pens and markers	3,7	0
	- Fountain pens, stylograph pens and other pens		
9608 31 00	-- Indian ink drawing pens	3,7	0
9608 39	-- Other		
9608 39 10	--- With body or cap of precious metal or rolled precious metal	3,7	0
9608 39 90	--- Other	3,7	0
9608 40 00	- Propelling or sliding pencils	3,7	0
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	3,7	0
9608 60	- Refills for ballpoint pens, comprising the ball point and ink-reservoir		
9608 60 10	-- With liquid ink (for rolling-ball pens)	2,7	0
9608 60 90	-- Other	2,7	0
	- Other		

CN 2008	DESCRIPTION	Base rate	Staging category
9608 91 00	-- Pen nibs and nib points	2,7	0
9608 99	-- Other		
9608 99 20	--- Of metal	2,7	0
9608 99 80	--- Other	2,7	0
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		
9609 10	- Pencils and crayons, with leads encased in a rigid sheath		
9609 10 10	-- With 'leads' of graphite	2,7	0
9609 10 90	-- Other	2,7	0
9609 20 00	- Pencil leads, black or coloured	2,7	0
9609 90	- Other		
9609 90 10	-- Pastels and drawing charcoals	2,7	0
9609 90 90	-- Other	1,7	0
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	2,7	0
9611 00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
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		
9612 10	- Ribbons		
9612 10 10	-- Of plastics	2,7	0
9612 10 20	-- Of man-made fibres, measuring less than 30 mm in width, permanently put in plastic or metal cartridges of a kind used in automatic typewriters, automatic data-processing equipment and other machines	Free	0
9612 10 80	-- Other	2,7	0
9612 20 00	- Ink-pads	2,7	0
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	2,7	0
9613 20	- Pocket lighters, gas fuelled, refillable		
9613 20 10	-- With electrical ignition system	2,7	0
9613 20 90	-- With other ignition system	2,7	0
9613 80 00	- Other lighters	2,7	0
9613 90 00	- Parts	2,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9614 00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		
9614 00 10	- Roughly shaped blocks of wood or root, for the manufacture of pipes	Free	0
9614 00 90	- Other	2,7	0
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof		
	- Combs, hair-slides and the like		
9615 11 00	-- Of hard rubber or plastics	2,7	0
9615 19 00	-- Other	2,7	0
9615 90 00	- Other	2,7	0
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		
9616 10	- Scent sprays and similar toilet sprays, and mounts and heads therefor		
9616 10 10	-- Toilet sprays	2,7	0
9616 10 90	-- Mounts and heads	2,7	0
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	2,7	0
9617 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		
	- Vacuum flasks and other vacuum vessels, complete with cases, having a capacity		
9617 00 11	-- Not exceeding 0,75 litre	6,7	0

CN 2008	DESCRIPTION	Base rate	Staging category
9617 00 19	-- Exceeding 0,75 litre	6,7	0
9617 00 90	- Parts (other than glass inners)	6,7	0
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	1,7	0
XXI	SECTION XXI - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
97	CHAPTER 97 - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		
9701 10 00	- Paintings, drawings and pastels	Free	0
9701 90 00	- Other	Free	0
9702 00 00	Original engravings, prints and lithographs	Free	0
9703 00 00	Original sculptures and statuary, in any material	Free	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	Free	0
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	0
9706 00 00	Antiques of an age exceeding 100 years	Free	0

Appendix to Annex I-A¹

This Appendix summarizes the aggregate quantities as set out in Annex I-A, where applicable.

A. Indicative aggregate TRQs for imports into the EU

Product	Tariff classification	Quantity
Beef meat	0201 10 (00) 0201 20 (20-30-50-90) 0201 30 (00) 0202 10 (00) 0202 20 (10-30-50-90) 0202 30 (10-50-90)	12 000 tons/year expressed in net weight
Pork meat	0203 11 (10) 0203 12 (11-19) 0203 19 (11-13-15-55-59) 0203 21 (10) 0203 22 (11-19) 0203 29 (11-13-15-55-59)	20 000 tons/year expressed in net weight + 20 000 tons/year expressed in net weight (for the CN codes 0203 11 (10) 0203 12 (19) 0203 19 (11-15-59) 0203 21 (10) 0203 22 (19) 0203 29 (11-15-59))
Sheep meat	0204 22 (50-90) 0204 23 (00) 0204 42 (30-50-90) 0204 43 (10-90)	1 500 tons/year expressed in net weight with linear increase in 5 years to 2 250 tons/year expressed in net weight

¹ In the event of a conflict between a provision of this Appendix and a provision of Annex I-A, the provision of the latter shall prevail to the extent of the conflict.

Product	Tariff classification	Quantity
Poultry meat and poultry meat preparations	0207 11 (30-90) 0207 12 (10-90) 0207 13 (10-20-30-50-60-99) 0207 14 (10-20-30-50-60-99) 0207 24 (10-90) 0207 25 (10-90) 0207 26 (10-20-30-50-60-70-80-99) 0207 27 (10-20-30-50-60-70-80-99) 0207 32 (15-19-51-59-90) 0207 33 (11-19-59-90) 0207 35 (11-15-21-23-25-31-41-51-53-61-63-71-79-99) 0207 36 (11-15-21-23-31-41-51-53-61-63-79-90) 0210 99 (39) 1602 31 (11-19-30-90) 1602 32 (11-19-30-90) 1602 39 (21)	16 000 tons/year expressed in net weight with linear increase in 5 years to 20 000 tons/year expressed in net weight + 20 000 tons/year expressed in net weight (for the CN code 0207 12 (10-90))
Milk, cream, condensed milk and yogurts	0401 10 (10-90) 0401 20 (11-19-91-99) 0401 30 (11-19-31-39-91-99) 0402 91 (10-30-51-59-91-99) 0402 99 (10-31-39-91-99) 0403 10 (11-13-19-31-33-39) 0403 90 (51-53-59-61-63-69)	8 000 tons/year expressed in net weight with linear increase in 5 years to 10 000 tons/year expressed in net weight
Milk powder	0402 10 (11-19-91-99) 0402 21 (11-17-19-91-99) 0402 29 (11-15-19-91-99) 0403 90 (11-13-19-31-33-39) 0404 90 (21-23-29-81-83-89)	1 500 tons/year expressed in net weight with linear increase in 5 years to 5 000 tons/year expressed in net weight

Product	Tariff classification	Quantity
Butter and dairy spreads	0405 10 (11-19-30-50-90) 0405 20 (90) 0405 90 (10-90)	1 500 tons/year expressed in net weight with linear increase in 5 years to 3 000 tons/year expressed in net weight
Eggs and albumins	0407 00 (30) 0408 11 (80) 0408 19 (81-89) 0408 91 (80) 0408 99 (80) 3502 11 (90) 3502 19 (90) 3502 20 (91-99)	1 500 tons/year expressed in shell-egg equivalent with linear increase in 5 years to 3 000 tons/year expressed in shell-egg equivalent + 3 000 tons/year expressed in net weight (for the CN code 0407 00 (30))
Honey	0409 00 (00)	5 000 tons/year expressed in net weight with linear increase in 5 years to 6 000 tons/year expressed in net weight
Garlic	0703 20 (00)	500 tons/year expressed in net weight
Sugars	1701 12 (10-90) 1701 91 (00) 1701 99 (10-90) 1702 20 (10) 1702 90 (30-50-71-75-79-80-95)	20 700 tons/year expressed in net weight
Other Sugars	1702 30 (10-50-90) 1702 40 (10-90) 1702 60 (10-80-95)	10 000 tons/year expressed in net weight with linear increase in 5 years to 20 000 tons/year expressed in net weight
Sugar syrups	2106 90 (30-55-59)	2 000 tons/year expressed in net weight

Product	Tariff classification	Quantity
Common wheat, flours, and pellets	1001 90 (99) 1101 00 (15-90) 1102 90 (90) 1103 11 (90) 1103 20 (60)	950 000 tons/year with linear increase in 5 years to 1 000 000 tons/year
Barley, flour and pellets	1003 00 (90) 1102 90 (10) 1103 20 (20)	250 000 tons/year with linear increase in 5 years to 350 000 tons/year
Oats	1004 00 (00)	4 000 tons/year
Maize, flour and pellets	1005 90 (00) 1102 20 (10-90) 1103 13 (10-90) 1103 20 (40) 1104 23 (10-30-90-99)	400 000 tons/year with linear increase in 5 years to 650 000 tons/year
Barley groats and meal; cereal grains otherwise worked	1103 19 (30-90) 1103 20 (90) 1104 19 (10-50-61-69) 1104 29 (01-03-05-07-09-11-18-30-51-59-81-89) 1104 30 (10-90)	6 300 tons/year with linear increase in 5 years to 7 800 tons/year
Malt and wheat gluten	1107 10 (11-19-91-99) 1107 20 (00) 1109 00 (00)	7 000 tons/year
Starches	1108 11 (00) 1108 12 (00) 1108 13 (00)	10 000 tons/year

Product	Tariff classification	Quantity
Starch processed	3505 10 (10-90) 3505 20 (30-50-90)	1 000 tons/year expressed in net weight with linear increase in 5 years to 2 000 tons/year expressed in net weight
Bran, shaps and residues	2302 10 (10-90) 2302 30 (10-90) 2302 40 (10-90) 2303 10 (11)	16 000 tons/year with linear increase in 5 years to 21 000 tons/year
Mushrooms	0711 51 (00) 2003 10 (20-30)	500 tons/year expressed in net weight + 500 tons/year expressed in net weight (for the CN code 0711 51 (00))
Processed tomatoes	2002 10 (10-90) 2002 90 (11-19-31-39-91-99)	10 000 tons/year expressed in net weight
Grape and Apple juice	2009 61 (90) 2009 69 (11-71-79-90) 2009 71 (20-99) 2009 79 (11-19-30-91-93-99)	10 000 tons/year expressed in net weight with linear increase in 5 years to 20 000 tons/year expressed in net weight
Fermented-milk processed products	0403 10 (51-53-59-91-93-99) 0403 90 (71-73-79-91-93-99)	2 000 tons/year expressed in net weight
Processed butter products	0405 20 (10-30)	250 tons/year expressed in net weight
Sweetcorn	0710 40 (00) 0711 90 (30) 2001 90 (30) 2004 90 (10) 2005 80 (00)	1 500 tons/year expressed in net weight

Product	Tariff classification	Quantity
Sugar processed products	1702 50 (00) 1702 90 (10) 1704 90 (99) (for sugar content ≥ 70 %) 1806 10 (30-90) 1806 20 (95) (for sugar content ≥ 70 %) 1901 90 (99) (for sugar content ≥ 70 %) 2101 12 (98) 2101 20 (98) 3302 10 (29)	2 000 tons/year expressed in net weight with linear increase in 5 years to 3 000 tons/year expressed in net weight
Cereal processed products	1903 00 (00) 1904 30 (00)	2 000 tons/year expressed in net weight
Milk-cream processed products	1806 20 (70) 2106 10 (80) 2202 90 (99)	300 tons/year expressed in net weight with linear increase in 5 years to 500 tons/year expressed in net weight
Food preparations	2106 90 (98)	2 000 tons/year expressed in net weight
Ethanol	2207 10 (00) 2208 90 (91-99) 2207 20 (00)	27 000 tons/year expressed in net weight with linear increase in 5 years to 100 000 tons/year expressed in net weight
Cigars and Cigarettes	2402 10 (00) 2402 20 (90)	2 500 tons/year expressed in net weight
Mannitol-sorbitol	2905 43 (00) 2905 44 (11-19-91-99) 3824 60 (11-19-91-99)	100 tons/year expressed in net weight
Malt-starch processed products	3809 10 (10-30-50-90)	2 000 tons/year expressed in net weight

B. Indicative aggregate TRQs for imports into Ukraine

Product	Tariff classification	Quantity
Pork meat	0203 11 (10-90) 0203 12 (11-19-90) 0203 19 (11-13-15-55-59-90) 0203 21 (10-90) 0203 22 (11-19-90) 0203 29 (11-13-15-55-59-90)	10 000 tons/year expressed in net weight + 10 000 tons/year expressed in net weight (for the CN codes 0203 11 (10) 0203 12 (19) 0203 19 (11-15-59) 0203 21 (10) 0203 22 (19) 0203 29 (11-15-59))
Poultry meat and poultry meat preparations	0207 12 (10-90) 0207 14 (10-20-30-40-50-60-70-91-99) 0207 26 (10-20-30-40-50-60-70-80-99) 0207 27 (10-20-30-40-50-60-70-80-91-99) 0207 35 (11-15-21-23-25-31-41-61-63-71-79-99) 0207 36 (31-41-61-63-71-79-89-90)	8 000 tons/year expressed in net weight with linear increase in 5 years to 10 000 tons/year expressed in net weight + 10 000 tons/year expressed in net weight (for the CN code 0207 12 (10-90))
Sugars	1701 11 (10-90) 1701 12 (10-90) 1701 91 (00) 1701 99 (10-90)	30 000 tons/year expressed in net weight with linear increase in 5 years to 40 000 tons/year expressed in net weight

The quantities shall enter on a first-come, first-served basis.

ANNEX I-B to Chapter 1
ADDITIONAL CONDITIONS OF TRADE FOR WORN CLOTHING

ARTICLE 1

The Parties agreed on the following special conditions of trade for worn clothing in preferential trade between the Parties:

1. For the worn clothing (Ukraine customs code 6309 00 00) Ukraine will eliminate customs duties on imports in accordance with the following conditions:
 - until 1 January of the year following the entry into force of this Agreement Ukraine applies import duties valid for the moment of entering into force of this Agreement;
 - from 1 January of the year following the entry into force of this Agreement, Ukraine shall, within 5 years, reduce duties on imports by 1 percentage point per annum during the first four years and shall abolish them not later than the end of the fifth year.

2. Along with the annual reduction of import duties Ukraine will introduce the entry price determined in euro per kilogram of net weight. During the transitional period of elimination of the duties, the MFN customs duties will be charged on imports of products the value of which is below the entry price as defined in paragraph 3 of this Article.

3. Ukraine will publish on 1 January of every year the annual average price of two years before (Y-2) of the products falling under the custom codes mentioned in paragraph 4 of this Article. This average will be the basis for the calculation of the entry price of products falling under the customs code mentioned in paragraph 1 of this Article. The established entry price will be applicable in the entire customs territory of Ukraine for the entire year.

4. The rate of the entry price will be defined as 30 % of the average for the preceding year customs value of the clothes falling within the following Ukrainian customs codes: 6101, 6102, 6103, 6104, 6105, 6106, 6109, 6110, 6111, 6112, 6114, 6116, 6117, 6201, 6202, 6203, 6204, 6205, 6206, 6209, 6210, 6211, 6214, 6217.

5. Every year, Ukraine will publish annual trade statistics on the quantities of products imported under the customs code mentioned in paragraph 1 of this Article.

ANNEX I-C to Chapter 1
SCHEDULES OF EXPORT DUTY ELIMINATION

Note: The table below applies if the year of entry into force (hereinafter referred to as "EIF") of the Agreement takes place between 1 January 2013 and 15 May 2014. Should the EIF not take place within this time span, the table would need to be recalculated in order to maintain the relative preference (same proportion) compared to the WTO-bound export duty rates applicable for each period.

Duties expressed in % unless otherwise specified.

Livestock and hide raw materials

HS code	Description	EIF (2013)	EIF+ 1 (2014)	EIF+ 2 (2015)	EIF +3 (20 16)	EIF +4 (20 17)	EIF+ 5 (2018)	EIF +6 (20 19)	EIF+ 7 (2020)	EIF +8 (20 21)	EIF+9 (2022)	EIF+ 10 (2023)	Saf egu ard mea sure s
	Live bovine animals of domestic species, except pure-bred breeding animals:												
0102 90 05 00	Domestic species of a weight not exceeding 80 kg	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0102 90 21 00	Domestic species of a weight exceeding 80 kg but not exceeding 160 kg for slaughter	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0102 90 29 00	Domestic species of a weight exceeding 80 kg but not exceeding 160 kg not slaughter	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0102 90 41 00	Domestic species of a weight	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	

HS code	Description	EIF (2013)	EIF+1 (2014)	EIF+2 (2015)	EIF+3 (2016)	EIF+4 (2017)	EIF+5 (2018)	EIF+6 (2019)	EIF+7 (2020)	EIF+8 (2021)	EIF+9 (2022)	EIF+10 (2023)	Safeguard measures
	exceeding 160 kg but not exceeding 300 kg for slaughter												
0102 90 49 00	Domestic species of a weight exceeding 160 kg but not exceeding 300 kg not slaughter	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	

HS code	Description	EIF (2013)	EIF+1 (2014)	EIF+2 (2015)	EIF+3 (2016)	EIF+4 (2017)	EIF+5 (2018)	EIF+6 (2019)	EIF+7 (2020)	EIF+8 (2021)	EIF+9 (2022)	EIF+10 (2023)	Safeguard measures
0102 90 51 00	Heifers (female bovines that have never calved) of a weight exceeding 300 kg for slaughter	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0102 90 59 00	Heifers (female bovines that have never calved) of a weight exceeding 300 kg not slaughter	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0102 90 61 00	Cows of a weight exceeding 300 kg for slaughter	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0102 90 69 00	Cows of a weight exceeding 300 kg not slaughter	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0102 90 71 00	Domestic species except heifers and cows of a weight exceeding 300 kg for slaughter	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0102 90 79 00	Domestic species	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	

HS code	Description	EIF (2013)	EIF+ 1 (2014)	EIF+ 2 (2015)	EIF +3 (20 16)	EIF +4 (20 17)	EIF+ 5 (2018)	EIF +6 (20 19)	EIF+ 7 (2020)	EIF +8 (20 21)	EIF+9 (2022)	EIF+ 10 (2023)	Saf egu ard mea sure s
	except heifers and cows of a weight exceeding 300 kg not slaughter												
0102 90 90 00	Not domestic bovines	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
	Live sheep:	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0104 10 10 00	sheep pure-bred	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
	breeding animals	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	

HS code	Description	EIF (2013)	EIF+1 (2014)	EIF+2 (2015)	EIF+3 (2016)	EIF+4 (2017)	EIF+5 (2018)	EIF+6 (2019)	EIF+7 (2020)	EIF+8 (2021)	EIF+9 (2022)	EIF+10 (2023)	Safeguard measures
0104 10 30 00	Lambs (up to a year old)	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
0104 10 80 00	other live sheep except pure-bred breeding animals and Lambs (up to a year old)	23,0	18,0	13,0	8,0	6,86	5,71	4,57	3,43	2,29	1,14	0,0	
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	12,5	11,25	10,0	8,75	7,5	6,25	5,0	3,75	2,5	1,25	0,0	see Annex I -D
4102	Raw skins of sheep or lambs (fresh, or salted, dried,	12,5	11,25	10,0	8,75	7,5	6,25	5,0	3,75	2,5	1,25	0,0	see Annex I -D

HS code	Description	EIF (2013)	EIF+1 (2014)	EIF+2 (2015)	EIF+3 (2016)	EIF+4 (2017)	EIF+5 (2018)	EIF+6 (2019)	EIF+7 (2020)	EIF+8 (2021)	EIF+9 (2022)	EIF+10 (2023)	Safeguard measures
	limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter												
4103 90	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded	12,5	11,25	10,0	8,75	7,5	6,25	5,0	3,75	2,5	1,25	0,0	see Annex I -D

HS code	Description	EIF (2013)	EIF+ 1 (2014)	EIF+ 2 (2015)	EIF +3 (20 16)	EIF +4 (20 17)	EIF+ 5 (2018)	EIF +6 (20 19)	EIF+ 7 (2020)	EIF +8 (20 21)	EIF+9 (2022)	EIF+ 10 (2023)	Saf egu ard mea sure s
	by note 1(b) or 1(c) to this chapter except of reptiles and swine												

Seeds of some types of oil-yielding crops

HS code	Description	EIF (2013)	EI F+ 1 (2014)	E I F + 2 (2 0 1 5)	EIF +3 (2016)	EI F+ 4 (2017)	EI F+ 5 (2018)	EIF +6 (2019)	EI F+ 7 (2020)	EI F+ 8 (2021)	EI F+ 9 (2022)	EI F+ 10 (2023)	Safe guard measures
120400	Linseed, whether or not broken	9,1	8,2	7,3	6,4	5,5	4,5	3,6	2,7	1,8	0,9	0,0	
120600	Sunflower seeds, whether or not broken	9,1	8,2	7,3	6,4	5,5	4,5	3,6	2,7	1,8	0,9	0,0	see Annex I-D
1207999700	Only rape seeds	9,1	8,2	7,3	6,4	5,5	4,5	3,6	2,7	1,8	0,9	0,0	

Alloyed ferrous metal scrap, nonferrous metal scrap and semi-manufactured goods of them

HS code	Description	EIF (2013)	EIF +1 (2014)	EIF +2 (2015)	EIF +3 (2016)	EIF +4 (2017)	EI F+ 5 (2018)	EI F+ 6 (2019)	EI F+ 7 (2020)	EI F+ 8 (2021)	EI F+ 9 (2022)	EIF +10 (2023)	Safeguard measures
7202998000	ferrochrome nickel and other ferroalloys	13,64	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	0,0	
720421	waste and scrap of stainless steel	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I -D
7204290000	waste and scrap of alloyed steel, other	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I -D
7204500000	waste in ingots (charge ingots) for remelt, of alloyed steel	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I -D
7208100000	stainless steel in form of ingots and in other primary forms	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I -D
7401000000	copper mattes; cement copper (precipitated copper)	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I -D
7402000000	unrefined copper; copper anodes for	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I

HS code	Description	EIF (2013)	EIF +1 (2014)	EIF +2 (2015)	EIF +3 (2016)	EIF +4 (2017)	EI F+ 5 (2018)	EI F+ 6 (2019)	EI F+ 7 (2020)	EI F+ 8 (2021)	EI F+ 9 (2022)	EIF +10 (2023)	Safeguard measures
0	electrolytic refining												-D
7403120000	cast bars for manufacture of wire (wire bars) of refined copper	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I -D
7403130000	refined copper billets	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I -D

HS code	Description	EIF (2013)	EIF +1 (2014)	EIF +2 (2015)	EIF +3 (2016)	EIF +4 (2017)	EI F+ 5 (2018)	EI F+ 6 (2019)	EI F+ 7 (2020)	EI F+ 8 (2021)	EI F+ 9 (2022)	EIF +10 (2023)	Safeguard measures
7403190000	refined copper, other	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
7403210000	copper-zinc base alloys (brass)	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
7403220000	copper-tin base alloys (bronze)	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
7403290000	Other copper alloys (other than master alloys of heading 7405); copper and nickel alloys (cupronickels), or copper, nickel and zinc alloys (nickel silver)	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
740400	copper waste and scrap	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
7405000000	master alloys of copper	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D

HS code	Description	EIF (2013)	EIF +1 (2014)	EIF +2 (2015)	EIF +3 (2016)	EIF +4 (2017)	EI F+ 5 (2018)	EI F+ 6 (2019)	EI F+ 7 (2020)	EI F+ 8 (2021)	EI F+ 9 (2022)	EIF +10 (2023)	Safeguard measures
7406	copper powders and flakes	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
7419991000	copper wire grates and meshes	13,64	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	0,0	
7415290000	other copper goods without threads, except for washers (including spring washers)	13,64	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	0,0	
7415390000	other copper goods with threads (except for screws, for wood, other screws, bolts and nuts)	13,64	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	0,0	
7418199000	table, kitchen or other household articles and parts thereof, of copper (except for pot scourers and scouring or polishing pads, gloves and the like and	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D

HS code	Description	EIF (2013)	EIF +1 (2014)	EIF +2 (2015)	EIF +3 (2016)	EIF +4 (2017)	EI F+ 5 (2018)	EI F+ 6 (2019)	EI F+ 7 (2020)	EI F+ 8 (2021)	EI F+ 9 (2022)	EIF +10 (2023)	Sa feg uar d me as ure s
	cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof)												
7419	other articles of copper	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
750300	nickel waste and scrap	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
760200	aluminum waste and scrap	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D

HS code	Description	EIF (2013)	EIF +1 (2014)	EIF +2 (2015)	EIF +3 (2016)	EIF +4 (2017)	EI F+ 5 (2018)	EI F+ 6 (2019)	EI F+ 7 (2020)	EI F+ 8 (2021)	EI F+ 9 (2022)	EIF +10 (2023)	Safeguard measures
7802000000	lead waste and scrap	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
7902000000	zinc waste and scrap	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
8002000000	tin waste and scrap	13,64	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	0,0	
8101970000	tungsten waste and scrap	13,64	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	0,0	
8105300000	waste and scrap of cobalt and of articles thereof	13,64	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	0,0	
8108300000	waste and scrap of titanium and of articles thereof	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	1,0	0,0	see Annex I-D
8113004000	waste and scrap of cermets and of articles thereof	13,64	10,0	9,0	8,0	7,0	6,0	5,0	4,0	3,0	2,0	0,0	

Waste products and scrap of ferrous metals

HS code	Description	EIF (2013)	EIF +1 (2014)	EIF+ 2 (2015)	EIF +3 (2016)	EIF+ 4 (2017)	EIF +5 (2018)	EIF+ 6 (2019)	EIF+ 7 (2020)	EIF +8 (2021)	EIF+ 9 (2022)	EIF+ 10 (2023)	Safeguard measures
7204 10 00 00	waste and scrap of cast iron	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	
7204 30 00 00	waste and scrap of tinned iron or steel	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	
7204 41 10 00	turnings, shavings, chips, milling waste, sawdust and filings	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	
7204 41 91 00	trimmings and stampings in bundles	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	
7204 41 99 00	trimmings and stampings in not bundles	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	

HS code	Description	EIF (2013)	EIF+1 (2014)	EIF+2 (2015)	EIF+3 (2016)	EIF+4 (2017)	EIF+5 (2018)	EIF+6 (2019)	EIF+7 (2020)	EIF+8 (2021)	EIF+9 (2022)	EIF+10 (2023)	Safeguard measures
7204 49 10 00	waste and scrap ferrous metals, fragmented (shredded)	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	
7204 49 30 00	waste and scrap ferrous metals in bundles	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	
7204 49 90 00	waste and scrap ferrous metals sorted and non-sorted	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	
7204 50 00 00	waste in bars (charge bars) for melting ferrous metals except alloyed steel	9,5 euro per tonne	9,5 euro per tonne	7,5 euro per tonne	7,5 euro per tonne	5 euro per tonne	5 euro per tonne	3 euro per tonne	3 euro per tonne	0,0	0,0	0,0	

ANNEX I-D to Chapter 1
SAFEGUARD MEASURES FOR EXPORT DUTIES

1. During the fifteen (15) years following the EIF of the Agreement, Ukraine may apply a safeguard measure in the form of a surcharge to the export duty on the goods listed in Annex I-D, consistent with paragraphs 1 through 11, if during any 1-year period following the EIF the cumulative volume of exports from Ukraine to EU under each listed Ukrainian customs code exceeds a trigger level, as set out in its Schedule included in Annex I-D.
2. The surcharge Ukraine may apply under paragraph 1 shall be set according to its Schedule included in Annex I-D and can only be applied for the remainder of the period as defined in paragraph 1.
3. Ukraine shall apply any safeguard measure in a transparent manner. For this purpose, Ukraine shall as soon as possible provide written notification to the EU of its intention to apply such a measure and provide all the pertinent information including the volume (in tons) of domestic production or collection of materials, and the volume of exports to the European Union and to the world. Ukraine shall invite the European Union for consultations as far in advance of taking such measure as practicable in order to discuss this information. No measure shall be taken within 30 working days after the invitation for consultations.
4. Ukraine shall ensure that the statistics that are used as evidence for such measures are reliable, adequate and publicly accessible in a timely manner. Ukraine shall provide without delay quarterly statistics on volumes (in tons) of exports to the European Union and to the world.
5. The implementation and operation of Article 31 of this Agreement and related Annexes may be the subject of discussion and review in the Trade Committee referred to in Article 465 of this Agreement.
6. Any supplies of the goods in question which were en route on the basis of a contract made before the surcharge is imposed under paragraphs 1 through 3, shall be exempted from any such

surcharge.

Schedule of Ukraine: Subject Goods, Trigger Levels and Maximum Safeguard Duties

Note: The tables below apply if the EIF) of the Agreement takes place between 1 January 2013 and 15 May 2014. Should the EIF not take place within this time span, the table would need to be recalculated in order to maintain the relative preference (same proportion) compared to the WTO-bound export duty rates applicable for each period.

7. This Annex sets out: those originating goods that may be subject to safeguard measures under Article 31 of this Agreement, the trigger levels for applying such measures defined for each of the Ukrainian customs code quoted, and the maximum surcharge to export duty that may be applied each 1-year period for each such good in addition to export duty. All duties are expressed in % unless otherwise specified; EIF refers to the 12-month period following the date of entry into force of the Agreement; EIF+1 refers to the 12-month period beginning on the first anniversary of entry into force of the Agreement; and so on until EIF+15.

8. For the hide raw materials as covered below:

Coverage: the hide raw materials falling within the following Ukrainian customs codes: 4101, 4102, 4103 90.

Year (WTO)	2013	2014	2015	2016	2017	2018
Ukraine WTO commitment	25,0	24,0	23,0	22,0	21,0	20,0
Year (Agreement)	EIF	EIF+1	EIF+2	EIF+3	EIF+4	EIF+5
Ukraine export duty to EU	12,50	11,25	10,00	8,75	7,50	6,25
Trigger Level (tonne)	300,0	315,0	330,0	345,0	360,0	375,0
Maximum surcharge	0,00	0,75	1,50	2,25	3,00	3,75

Year (WTO)	2019	2020	2021	2022	2023
Ukraine WTO	20,0	20,0	20,0	20,0	20,0

commitment					
Year (Agreement)	EIF+6	EIF+7	EIF+8	EIF+9	EIF+10
Ukraine export duty to EU	5,0	3,75	2,50	1,25	0,0
Trigger Level (tonne)	390,0	405,0	420,0	435,0	450,0
Maximum surcharge	5,0	6,25	7,5	8,75	10,0

Year (WTO)	2024	2025	2026	2027	2028
Ukraine WTO commitment	20,0	20,0	20,0	20,0	20,0
Year (Agreement)	EIF+11	EIF+12	EIF+13	EIF+14	EIF+15
Ukraine export duty to EU	0,0	0,0	0,0	0,0	0,0
Trigger Level (tonne)	450,0	450,0	450,0	450,0	450,0
Maximum surcharge	8,0	6,0	4,0	2,0	0,0

9. For the sunflower seeds, whether or not broken as covered below:

Coverage: the sunflower seeds, whether or not broken falling within the following Ukrainian customs codes: 1206 00.

Year (WTO)	2013	2014	2015	2016	2017	2018
Ukraine WTO commitment	11,0	10,0	10,0	10,0	10,0	10,0
Year (Agreement)	EIF	EIF+1	EIF+2	EIF+3	EIF+4	EIF+5
Ukraine export duty to EU	9,1	8,2	7,3	6,4	5,5	4,5
Trigger Level (tonne)	100 000,0	100 000,0	100 000,0	100 000,0	100 000,0	100 000,0
Maximum surcharge	0,9	1,8	2,7	3,6	4,5	5,5

Year (WTO)	2019	2020	2021	2022	2023
Ukraine WTO commitment	10,0	10,0	10,0	10,0	10,0
Year (Agreement)	EIF+6	EIF+7	EIF+8	EIF+9	EIF+10

Ukraine export duty to EU	3,6	2,7	1,8	0,9	0,0
Trigger Level (tonne)	100 000,0	100 000,0	100 000,0	100 000,0	100 000,0
Maximum surcharge	6,4	7,3	8,2	9,1	10,0

Year (WTO)	2024	2025	2026	2027	2028
Ukraine WTO commitment	10,0	10,0	10,0	10,0	10,0
Year (Agreement)	EIF+11	EIF+12	EIF+13	EIF+14	EIF+15
Ukraine export duty to EU	0,0	0,0	0,0	0,0	0,0
Trigger Level (tonne)	100 000,0	100 000,0	100 000,0	100 000,0	100 000,0
Maximum surcharge	8,0	6,0	4,0	2,0	0,0

10. For the alloyed ferrous metal scrap, nonferrous metal scrap and semi-manufactured goods of them as covered below:

Coverage: the waste and scrap of alloyed steel falling within the following Ukrainian customs codes: 7204 21, 7204 29 00 00, 7204 50 00 00.

Year (WTO)	2013	2014	2015	2016	2017	2018
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF	EIF+1	EIF+2	EIF+3	EIF+4	EIF+5
Ukraine export duty to EU	10,0	9,0	8,0	7,0	6,0	5,0
Trigger Level (tonne)	4 000,0	4 200,0	4 400,0	4 600,0	4 800,0	5 000,0
Maximum surcharge	0,0	1,0	2,0	3,0	4,0	5,0

Year (WTO)	2019	2020	2021	2022	2023
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+6	EIF+7	EIF+8	EIF+9	EIF+10
Ukraine export duty to EU	4,0	3,0	2,0	1,0	0,0
Trigger Level (tonne)	5 200,0	5 400,0	5 600,0	5 800,0	6 000,0

Maximum surcharge	6,0	7,0	8,0	9,0	10,0
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Year (WTO)	2024	2025	2026	2027	2028
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+11	EIF+12	EIF+13	EIF+14	EIF+15
Ukraine export duty to EU	0,0	0,0	0,0	0,0	0,0
Trigger Level (tonne)	6 000,0	6 000,0	6 000,0	6 000,0	6 000,0
Maximum surcharge	8,0	6,0	4,0	2,0	0,0

Coverage: the stainless steel in form of ingots and in other primary forms falling within the following Ukrainian customs codes: 7218 10 00 00.

Year (WTO)	2013	2014	2015	2016	2017	2018
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF	EIF+1	EIF+2	EIF+3	EIF+4	EIF+5
Ukraine export duty to EU	10,0	9,0	8,0	7,0	6,0	5,0
Trigger Level (tonne)	2 000,0	2 100,0	2 200,0	2 300,0	2 400,0	2 500,0
Maximum surcharge	0,0	1,0	2,0	3,0	4,0	5,0

Year (WTO)	2019	2020	2021	2022	2023
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+6	EIF+7	EIF+8	EIF+9	EIF+10
Ukraine export duty to EU	4,0	3,0	2,0	1,0	0,0
Trigger Level (tonne)	2 600,0	2 700,0	2 800,0	2 900,0	3 000,0
Maximum surcharge	6,0	7,0	8,0	9,0	10,0

Year (WTO)	2024	2025	2026	2027	2028
Ukraine WTO	15,0	15,0	15,0	15,0	15,0

commitment					
Year (Agreement)	EIF+11	EIF+12	EIF+13	EIF+14	EIF+15
Ukraine export duty to EU	0,0	0,0	0,0	0,0	0,0
Trigger Level (tonne)	3 000,0	3 000,0	3 000,0	3 000,0	3 000,0
Maximum surcharge	8,0	6,0	4,0	2,0	0,0

Coverage: the copper falling within the following Ukrainian customs codes: 7401 00 00 00, 7402 00 00 00, 7403 12 00 00, 7403 13 00 00, 7403 19 00 00.

Year (WTO)	2013	2014	2015	2016	2017	2018
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF	EIF+1	EIF+2	EIF+3	EIF+4	EIF+5
Ukraine export duty to EU	10,0	9,0	8,0	7,0	6,0	5,0
Trigger Level (tonne)	200,0	210,0	220,0	230,0	240,0	250,0
Maximum surcharge	0,0	1,0	2,0	3,0	4,0	5,0

Year (WTO)	2019	2020	2021	2022	2023
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+6	EIF+7	EIF+8	EIF+9	EIF+10
Ukraine export duty to EU	4,0	3,0	2,0	1,0	0,0
Trigger Level (tonne)	260,0	270,0	280,0	290,0	300,0
Maximum surcharge	6,0	7,0	8,0	9,0	10,0

Year (WTO)	2024	2025	2026	2027	2028
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+11	EIF+12	EIF+13	EIF+14	EIF+15
Ukraine export duty to EU	0,0	0,0	0,0	0,0	0,0
Trigger Level (tonne)	300,0	300,0	300,0	300,0	300,0
Maximum surcharge	8,0	6,0	4,0	2,0	0,0

Coverage: the copper falling within the following Ukrainian customs codes: 7403 21 00 00, 7403 22 00 00, 7403 29 00 00.

Year (WTO)	2013	2014	2015	2016	2017	2018
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0	15,0
Year (FTA)	EIF	EIF+1	EIF+2	EIF+3	EIF+4	EIF+5
Ukraine export duty to EU	10,0	9,0	8,0	7,0	6,0	5,0
Trigger Level (tonne)	4 000,0	4 200,0	4 400,0	4 600,0	4 800,0	5 000,0
Maximum surcharge	0,0	1,0	2,0	3,0	4,0	5,0

Year (WTO)	2019	2020	2021	2022	2023
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+6	EIF+7	EIF+8	EIF+9	EIF+10
Ukraine export duty to EU	4,0	3,0	2,0	1,0	0,0
Trigger Level (tonne)	5 200,0	5 400,0	5 600,0	5 800,0	6 000,0
Maximum surcharge	6,0	7,0	8,0	9,0	10,0

Year (WTO)	2024	2025	2026	2027	2028
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+11	EIF+12	EIF+13	EIF+14	EIF+15
Ukraine export duty to EU	0,0	0,0	0,0	0,0	0,0
Trigger Level (tonne)	6 000,0	6 000,0	6 000,0	6 000,0	6 000,0
Maximum surcharge	8,0	6,0	4,0	2,0	0,0

Coverage: the alloyed ferrous metal scrap, nonferrous metal scrap and semi-manufactured goods of them falling within the following Ukrainian customs codes: 7404 00, 7405 00 00 00, 7406, 7418 19 90 00, 7419, 7503 00, 7602 00, 7802 00 00 00, 7902 00 00 00, 8108 30 00 00.

Year (WTO)	2013	2014	2015	2016	2017	2018
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF	EIF+1	EIF+2	EIF+3	EIF+4	EIF+5
Ukraine export duty to EU	10,0	9,0	8,0	7,0	6,0	5,0
Trigger Level (tonne)	200,0	210,0	220,0	230,0	240,0	250,0
Maximum surcharge	0,0	1,0	2,0	3,0	4,0	5,0

Year (WTO)	2019	2020	2021	2022	2023
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+6	EIF+7	EIF+8	EIF+9	EIF+10
Ukraine export duty to EU	4,0	3,0	2,0	1,0	0,0
Trigger Level (tonne)	260,0	270,0	280,0	290,0	300,0
Maximum surcharge	6,0	7,0	8,0	9,0	10,0

Year (WTO)	2024	2025	2026	2027	2028
Ukraine WTO commitment	15,0	15,0	15,0	15,0	15,0
Year (Agreement)	EIF+11	EIF+12	EIF+13	EIF+14	EIF+15
Ukraine export duty to EU	0,0	0,0	0,0	0,0	0,0
Trigger Level (tonne)	300,0	300,0	300,0	300,0	300,0
Maximum surcharge	8,0	6,0	4,0	2,0	0,0

11. For the five years following the end of the transitional period, i.e., between EIF+10 and EIF+15, the safeguard mechanism will continue to be available. The maximum surcharge value will decrease linearly from its value specified at EIF +10 to 0 at EIF +15.

ANNEX II to Chapter 2
SAFEGUARD MEASURES ON PASSENGER CARS

Schedule of Ukraine

Trigger Levels and Maximum Safeguard Duties

This Annex sets out the trigger levels for applying safeguard measures on the product under Section 2 of Chapter 2 (Trade Remedies) of Title IV of this Agreement and the maximum safeguard duty that may be applied each year.

Year	1	2	3	4	5	6	7
Trigger Level (units)	no safeguard applicable	45 000	45 000	45 000	45 000	45 000	45 000
Trigger percentage	No safeguard applicable	20 %	21 %	22 %	23 %	24 %	25 %
Maximum level of import duty plus safeguard surcharge (%)*	No safeguard applicable	10	10	10	10	10	10

Year	8	9	10	11	12	13	14	15
Trigger Level (units)	45 000	45 000	45 000	45 000	45 000	45 000	45 000	45 000
Trigger percentage	25 %	25 %	25 %	25 %	25 %	25 %	25 %	25 %
Maximum level of import duty plus safeguard surcharge (%) [*]	10	10	10	10	10	10	10	10

^{*} The import duty level applicable – see schedule of commitments for respective tariff lines under tariff heading 8703

ANNEX III to Chapter 3
LIST OF LEGISLATION FOR ALIGNMENT, WITH A TIMETABLE FOR ITS
IMPLEMENTATION

1. Horizontal (framework) legislation

1.1 General product safety

Timetable: during the one year period after the Agreement's coming into force

1.2 Requirements for accreditation and market surveillance relating to the marketing of products

Timetable: during the one year period after the Agreement's coming into force

1.3 Common framework for the marketing of products

Timetable: During the one year period after the Agreement's coming into force

1.4 Units of measurement

Timetable: During the one year period after the Agreement's coming into force

1.5 Liability for defective products

Timetable: during the one year period after the Agreement's coming into force

2. Vertical (sectoral) legislation

2.1 Machinery

Timetable: during the two year period after the Agreement's coming into force

2.2 Electromagnetic compatibility

Timetable: during the two year period after the Agreement's coming into force

2.3 Simple pressure vessels

Timetable: during the two year period after the Agreement's coming into force

2.4 Pressure equipment

Timetable: during the three year period after the Agreement's coming into force

2.5 Transportable pressure equipment

Timetable: during the two year period after the Agreement's coming into force

2.6 Lifts

Timetable: during the two year period after the Agreement's coming into force

2.7 Safety of toys

Timetable: during the two year period after the Agreement's coming into force

2.8 Electrical equipment designed for use within certain voltage limits

Timetable: during the two year period after the Agreement's coming into force

2.9 Efficiency requirements for new hot-water boilers fired with liquid or gaseous fuels

Timetable: during the two year period after the Agreement's coming into force

2.10 Appliances burning gaseous fuels

Timetable: during the two year period after the Agreement's coming into force

2.11 Personal protective equipment

Timetable: during the two year period after the Agreement's coming into force

2.12 Energy efficiency requirements for household electric refrigerators, freezers and combinations thereof

Timetable: during the two year period after the Agreement's coming into force

2.13 Non-automatic weighing instruments

Timetable: during the three year period after the Agreement's coming into force

2.14 Measuring equipment

Timetable: during the five year period after the Agreement's coming into force

2.15 Marine equipment

Timetable: during the two year period after the Agreement's coming into force

2.16 Medical Devices

Timetable: during the three year period after the Agreement`s coming into force

2.17 Active implantable medical devices

Timetable: during the three year period after the Agreement`s coming into force

2.18 In vitro diagnostic medical devices

Timetable: during the three year period after the Agreement`s coming into force

2.19 Equipment and protective systems intended for use in potentially explosive atmospheres

Timetable: during the three year period after the Agreement`s coming into force

2.20 Radio equipment and telecommunications terminal equipment and the mutual recognition of their conformity

Timetable: during the four year period after the Agreement`s coming into force

2.21 Cableway installations designed to carry persons

Timetable: during the three year period after the Agreement`s coming into force

2.22 Recreational craft

Timetable: during the four year period after the Agreement's coming into force

2.23 Construction products, including its implementing measures

Timetable: until the end of 2020

2.24 Packaging and packaging waste

Timetable: during the three year period after the Agreement's coming into force

2.25 Explosives for civil uses

Timetable: during the three year period after the Agreement's coming into force

2.26 Indication by labelling and standard product information of the consumption of energy and other resources by energy-related products including its implementing measures

Timetable: during the five year period after the Agreement's coming into force

2.27 High-speed railways

Timetable: during the five years period after the Agreement's coming into force

ANNEX IV TO CHAPTER 4 - COVERAGE

ANNEX IV-A

ANNEX IV-A to Chapter 4 SPS MEASURES

PART 1

Measures applicable to main live animal categories

- I. Equidae (including zebras) or asinine species or the offspring of crossing of those species
- II. Bovine animals (including *Bubalus bubalis* and *Bison*)
- III. Ovine and caprine animals
- IV. Porcine animals
- V. Poultry (including fowl, turkeys, guinea fowl, ducks, gees)

- VI. Live fish
- VII. Crustaceans
- VIII. Molluscs
- IX. Eggs and gametes of live fish
- X. Hatching eggs
- XI. Semen-ova-embryos
- XII. Other mammals
- XIII. Other birds
- XIV. Reptiles
- XV. Amphibians
- XVI. Other vertebrates
- XVII. Bees

PART 2

Measures applicable to animal products

- I. Main product categories of animal products for human consumption
 1. Fresh meat of domestic ungulates, poultry and lagomorphs, farm and wild game, including offal
 2. Minced meat, meat preparations, mechanically separated meat (MSM), meat products
 3. Live bivalve molluscs
 4. Fishery products
 5. Raw milk, colostrum, dairy products and colostrum-based products
 6. Eggs and eggs products
 7. Frogs' legs and snails
 8. Rendered animal fats and greaves
 9. Treated stomachs, bladders and intestines

10. Gelatine, raw material for the production of gelatine for human consumption

11. Collagen

12. Honey and apicultural products

II. Main products' categories of animal by-products:

In slaughterhouses	Animal by-products to be fed to fur animals
	Animal by-products for the manufacture of petfood
	Blood and blood products from equidae to be used outside the feed chain
	Fresh or chilled hides and skins of ungulates
	Animal by-products for the manufacture of derived products for uses outside the feed chain
In dairy plants	Milk, milk-based products and milk-derived products
	Colostrum and colostrum products

In other facilities for the collection or handling of animal by-products (i.e. unprocessed/ untreated materials)	Blood and blood products from equidae to be used outside the feed chain
	Untreated blood products, excluding of equidae, for derived products for purposes outside the feed chain for farmed animals
	Treated blood products, excluding of equidae, for the manufacture of derived products for purposes outside the feed chain for farmed animals
	Fresh or chilled hides and skins of ungulates
	Pig bristles from third countries or regions thereof that are free from African swine fever
	Bones and bone products (excluding bone meal), horns and horn products (excluding horn meal) and hooves and hoof products (excluding hoof meal) for uses other than as feed material, organic fertilizer or soil improvers
	Horns and horn products, excluding horn meal, and hooves and hoof products, excluding hoof meal, for the production of organic fertilizers or soil improvers
	Gelatin not intended for human consumption to be used by the photographic industry
	Wool and hair
	Treated feathers, parts of feathers and down

In processing plants	Processed animal protein, including mixtures and products other than petfood containing such protein
	Blood products that could be used as feed material
	Treated hides and skins of ungulates
	Treated hides and skins of ruminants and of equidae (21 days)
	Pig bristles from third countries or regions thereof that are not free of African swine fever
	Fish oil to be used as feed material or for purposes outside the feed chain
	Rendered fats to be used as feed materials
	Rendered fats for certain purposes outside the feed chain for farmed animals
	Gelatine or Collagen to be used as feed material or for purposes outside the feed chain
	Hydrolysed protein, Dicalcium phosphate or Tricalcium phosphate to be used as feed material or for purposes outside the feed chain
	Apiculture by-products intended exclusively for use in apiculture
	Fat derivatives to be used outside the feed chain
	Fat derivatives to be used as feed or outside the feed chain
Egg products that could be used as feed material	

In petfood plants (including plants manufacturing dogchews and flavouring innards)	Canned petfood
	Processed petfood other than canned petfood
	Dogchews
	Raw petfood for direct sale
	Flavouring innards for use in the manufacture of petfood
In game trophies plants	Treated game trophies and other preparations of birds and ungulates, being solely bones, horns, hooves, claws, antlers, teeth, hides or skins
	Game trophies or other preparations of birds and ungulates consisting of entire parts not having been treated
In plants or establishments manufacturing intermediate products	Intermediate products
Fertiliser and soil improvers	Processed animal protein including mixtures and products other than petfood containing such protein
	Processed manure, derived products from processed manure and guano from bats
In storage of derived products	All derived products

III. Pathogenic agents

PART 3

Plants, plant products and other objects

Plants, plant products and other objects¹ which are potential carriers of pests that, by their nature or that of their processing, may create a risk for the introduction and spread of pests

PART 4

Measures applicable to food and feed additives

Food:

1. Food additives (all food additives and colors);
2. Processing aids;
3. Food flavors;
4. Food enzymes.

¹ Packaging, conveyances, containers, soil and growing mediums and any other organisms, object or material capable of harbouring or spreading pests.

Feed¹

1. Feed additives;
 2. Feed materials;
 3. Compound feed and pet food except if covered by Part 2 (II);
 4. Undesirable substances in feed.
-

¹ Only animal by-products originated from animals or parts of animals, declared as fit for human consumption may enter into the feed chain of farmed animals.

ANNEX IV-B to Chapter 4
ANIMAL WELFARE STANDARDS

Animal welfare standards concerning:

1. stunning and slaughter of animals;
 2. transport of animals and related operations;
 3. farming animals.
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ANNEX IV-C to Chapter 4
OTHER MEASURES COVERED BY THIS CHAPTER

1. Chemicals originating from the migration of substances from packaging materials;
2. Composite products;
3. Genetically Modified Organisms (GMO's)¹.

The Genetically Modified Organisms' legislation will be included into the comprehensive Strategy as laid down in Article 64(4) of this Agreement shall also include timetables for approximation of the Ukrainian GMO legislation to the EU one.

¹ Regulation (EC) No 641/2004 of 6 April 2004 on detailed rules for the implementation of Regulation (EC) No 1829/2003 of the European Parliament and of the Council as regards the application for the authorization of new genetically modified food and feed, the notification of existing products and adventitious or technically unavoidable presence of genetically modified material which has benefited from a favorable risk evaluation.
Regulation (EC) No 1829/2003 of the European Parliament and of the Council on genetically modified food and feed.
Regulation (EC) No 1830/2003 of the European Parliament and of the Council of 22 September 2003 concerning the traceability and labeling of genetically modified organisms and the traceability of food and feed products produced from genetically modified organisms and amending Directive 2001/18/EC.

ANNEX IV-D to Chapter 4
MEASURES TO BE INCLUDED
AFTER THE APPROXIMATION OF LEGISLATION

1. Chemicals for decontamination of food;
 2. Growth promoting hormones, thyreostatics, certain hormones and B-agonists;
 3. Clones;
 4. Irradiation (ionization).
-

ANNEX V to Chapter 4
COMPREHENSIVE STRATEGY FOR THE IMPLEMENTATION OF CHAPTER IV
(SANITARY AND PHYTOSANITARY MEASURES)

Ukraine shall submit a comprehensive strategy in accordance with Article 64(4) of this Agreement.

ANNEX VI to Chapter 4
LIST OF NOTIFIABLE
ANIMAL AND AQUACULTURE DISEASES AND REGULATED PESTS
FOR WHICH REGIONAL FREEDOM CAN BE RECOGNISED

ANNEX VI-A to Chapter 4
ANIMAL AND FISH DISEASES SUBJECT TO NOTIFICATION,
FOR WHICH THE STATUS OF THE PARTIES IS RECOGNISED
AND FOR WHICH REGIONALISATION DECISIONS MAY BE TAKEN

1. Foot-and-mouth disease
2. Swine vesicular disease
3. Vesicular stomatitis
4. African horse sickness
5. African swine fever
6. Bluetongue
7. Avian influenza

8. Newcastle disease (NCD)
9. Rinderpest
10. Classical swine fever
11. Contagious bovine pleuro-pneumonia
12. Peste des petits ruminants
13. Sheep and goat pox
14. Rift Valley fever
15. Lumpy skin disease
16. Venezuelan equine encephalomyelitis

17. Glanders
 18. Dourine
 19. Enterovirus encephalomyelitis
 20. Infectious haematopoietic necrosis (IHN)
 21. Viral haemorrhagic septicaemia (VHS)
 22. Infectious Salmon Anaemia (ISA)
 23. *Bonamia ostreae*
 24. *Marteilia refringens*
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ANNEX VI-B to Chapter 4
RECOGNITION OF THE PEST STATUS,
PEST-FREE AREAS OR PROTECTED ZONES

A. Recognition of pest status

Each Party shall establish and communicate a list of regulated pests based on the following principles:

1. Pests not known to occur within any part of its own territory.;
2. Pests known to occur within any part of its own territory and under official control;
3. Pests known to occur within any part of its own territory, under official control and for which pest-free areas/protected zones are established.

Any change to the list of pest status will be immediately notified to the other Party unless otherwise notified to the relevant international organization.

B. Recognition of Pest-Free Areas (PFAs) and protected zones

The Parties recognise the concept of PFAs, and their application in respect of relevant ISPMs, as amended from time to time and protected zones.

ANNEX VII to Chapter 4
REGIONALISATION / ZONING,
PEST-FREE AREAS AND PROTECTED ZONES

A. Animal and aquaculture diseases

1. Animal diseases

The basis for recognition of the animal disease status of a Party or a region thereof shall be the Terrestrial Animal Health Code of the OIE. The basis for regionalisation decisions for an animal disease shall be the Terrestrial Animal Health Code of the OIE.

2. Aquaculture diseases

The basis for regionalisation decisions for aquaculture diseases shall be the Aquatic Animal Health Code of the OIE.

B. Pests

The criteria for the establishment of pest-free areas or protected zones for certain pests shall comply with the provisions of either:

- the FAO International Standard for Phytosanitary Measures No 4 on Requirements for the establishment of pest-free areas and the definitions of the relevant ISPMs, or
- Article 2(1)(h) of Directive 2000/29/EC.

C. Criteria for the recognition of the special status for animal diseases of the territory or a region of a Party

1. Where the importing Party considers that its territory or part of its territory is free from an animal disease other than those listed in Annex III.A., it shall present to the exporting Party appropriate supporting documentation, setting out in particular the following criteria:

- the nature of the disease and the history of its occurrence in its territory;
- the results of surveillance testing based on serological, microbiological, pathological or epidemiological investigation and on the fact that the disease must by law be notified to the competent authorities;

- the period over which the surveillance was carried out;
 - where applicable, the period during which vaccination against the disease has been prohibited and the geographical area concerned by the prohibition;
 - the arrangements for verifying the absence of the disease.
2. The additional guarantees, general or specific, which may be required by the importing Party must not exceed those, which the importing Party implements nationally.
3. The Parties shall notify each other of any change in the criteria specified in paragraph 1 which relate to the disease. The additional guarantees defined in accordance with paragraph 2 may, in the light of such notification, be amended or withdrawn by the SPS Sub-Committee referred to in Article 74 of this Agreement.
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ANNEX VIII to Chapter 4
PROVISIONAL APPROVAL OF ESTABLISHMENTS

Conditions and provisions for provisional approval of establishments

1. Provisional approval of establishments means that the importing Party, for the purpose of import, approves provisionally the establishments in the exporting Party on the basis of the appropriate guarantees provided by that Party without prior inspection by the importing Party of the individual establishments in accordance with the provisions of paragraph 4. With the same procedure and under the same conditions, the Parties shall modify or complete the lists provided for in paragraph 2 to take account of new applications and guarantees received. Only as regards the initial list of establishments verification may be part of the procedure in accordance with the provisions of paragraph 4(d).

2.1. The provisional approval shall initially be applied to the following categories of establishments

2.1.1. Establishments for products of animal origin for human consumption:

- Slaughterhouses for fresh meat of domestic ungulates, poultry, lagomorphs and farm game (Annex IV-A, Part I)

- Game handling establishments

- Cutting plants

- Establishments for minced meat, meat preparation, mechanically separated meat and meat products

- Purification centres and dispatching centres for live bivalve molluscs

Establishments for:

- eggs products
- dairy products
- fishery products
- treated stomachs, bladders and intestines
- gelatin and collagen
- fish oil
- factory vessels
- freezer vessels

2.1.2 Approved or registered establishments producing animal by products and main categories of animal by-products not for human consumption

Type of approved or registered establishments and plants	Product
Slaughterhouses	Animal by-products to be fed to fur animals
	Animal by-products for the manufacture of petfood
	Blood and blood products from equidae to be used outside the feed chain
	Fresh or chilled hides and skins of ungulates
	Animal by-products for the manufacture of derived products for uses outside the feed chain
Dairy plants	Milk, milk-based products and milk-derived products
	Colostrum and colostrum products

Other facilities for the collection or handling of animal by-products (i.e. unprocessed/ untreated materials)	Blood and blood products from equidae to be used outside the feed chain
	Untreated blood products, excluding of equidae, for derived products for purposes outside the feed chain for farmed animals
	Treated blood products, excluding of equidae, for the manufacture of derived products for purposes outside the feed chain for farmed animals
	Fresh or chilled hides and skins of ungulates
	Pig bristles from third countries or regions thereof that are free from African swine fever
	Bones and bone products (excluding bone meal), horns and horn products (excluding horn meal) and hooves and hoof products (excluding hoof meal) for uses other than as feed material, organic fertiliser or soil improvers
	Horns and horn products, excluding horn meal, and hooves and hoof products, excluding hoof meal, for the production of organic fertilisers or soil improvers
	Gelatine not intended for human consumption to be used by the photographic industry
	Wool and hair
	Treated feathers, parts of feathers and down

Processing plants	Processed animal protein, including mixtures and products other than petfood containing such protein
	Blood products that could be used as feed material
	Treated hides and skins of ungulates
	Treated hides and skins of ruminants and of equidae (21 days)
	Pig bristles from third countries or regions thereof that are not free of African swine fever
	Fish oil to be used as feed material or for purposes outside the feed chain
	Rendered fats to be used as feed materials
	Rendered fats for certain purposes outside the feed chain for farmed animals
	Gelatine or Collagen to be used as feed material or for purposes outside the feed chain
	Hydrolysed protein, Dicalcium phosphate or Tricalcium phosphate to be used as feed material or for purposes outside the feed chain
	Apiculture by-products intended exclusively for use in apiculture
	Fat derivatives to be used outside the feed chain
	Fat derivatives to be used as feed or outside the feed chain
Egg products that could be used as feed material	

Petfood plants (including plants manufacturing dogchews and flavouring innards)	Canned petfood
	Processed petfood other than canned petfood
	Dogchews
	Raw petfood for direct sale
	Flavoring innards for use in the manufacture of petfood
Game trophies plants	Treated game trophies and other preparations of birds and ungulates, being solely bones, horns, hooves, claws, antlers, teeth, hides or skins
	Game trophies or other preparations of birds and ungulates consisting of entire parts not having been treated
Plants or establishments manufacturing intermediate products	Intermediate products
Fertiliser and soil improvers	Processed animal protein including mixtures and products other than petfood containing such protein
	Processed manure, derived products from processed manure and guano from bats
Storage of derived products	All derived products

3. The importing Party shall draw up lists of provisionally approved establishments as referred in 2.1.1 and shall make these lists publicly available.
4. Conditions and procedures for provisional approval:
 - (a) If import of the animal product concerned from the exporting Party has been authorised by the importing Party and the relevant import conditions and certification requirements for the products concerned have been established;
 - (b) If the competent authority of the exporting Party has provided the importing Party with satisfactory guarantees that the establishments appearing on its list or lists meet the relevant health requirements of the importing Party and has officially approved the establishments appearing on the lists for exportation to the importing Party;
 - (c) The competent authority of the exporting Party must have a real power to suspend the activities for exportation to the importing Party from an establishment for which that authority has provided guarantees, in the event of non-compliance with the said guarantees

- (d) Verification in accordance with the provisions of Article 71 of the Agreement by the importing Party may be part of the provisional approval procedure. This verification concerns the structure and organization of the competent authority responsible for the approval of the establishment as well as the powers available to that competent authority and the guarantees that it can provide in regard to the implementation of importing Party's rules. These checks may include on the spot inspection of a certain representative number of establishments appearing on the list or lists provided by the exporting Party.

Taking into account the specific structure and division of competence within the European Union, such verification in the European Union may concern individual Member States.

- (e) Based on the results of the verification provided for in subparagraph (d), the importing Party may amend the existing list of establishments.

ANNEX IX to Chapter 4
PROCESS OF DETERMINATION OF EQUIVALENCE

1. Principles

- (a) Equivalence can be determined for an individual measure or groups of measures or systems related to a certain commodity or categories of commodities or all of them;
- (b) The consideration of equivalence by the importing Party of a request by the exporting Party for recognition of its measures with regards to a specific commodity shall not be a reason to disrupt trade or suspend on-going imports from the exporting party of the commodity in question;
- (c) Determination of equivalence of measures is an interactive process between the exporting Party and the importing Party. The process consists of an objective demonstration of equivalence of individual measures by the exporting Party and the objective assessment of this demonstration with a view to the possible recognition of equivalence by the importing Party;

- (d) The final recognition of equivalence of the relevant measures of the exporting Party rests solely with the importing Party.

2. Preconditions

- (a) The process depends on the health or pest status, the legislation and the effectiveness of the inspection and control system related to the commodity in the exporting Party. To this end the legislation in the sector concerned shall be taken into account, as well as the structure of the competent authority of the exporting Party, the command chain, authority, operational procedures and resources, and the performance of the competent authorities as regards inspection and control systems, including the level of enforcement related to the commodity and the regularity and rapidity of information to the importing Party in case of identified hazards. This recognition may be supported by documentation, verification and earlier documented experience;
- (b) The Parties shall initiate the process of determination of equivalence based upon the priorities established in Article 66 (4) of the Agreement.
- (c) The exporting Party shall only initiate the process when no safeguard measures imposed by the importing Party apply to the exporting Party as regards the commodity.

3. The process

- (a) The exporting Party initiates the process by submitting to the importing Party a request for recognition of equivalence of an individual measure or groups of measures or systems for a commodity or a category of commodities in a sector or sub-sector or all of them;
- (b) When appropriate, this request includes also the request and required documentation for approval by the importing Party on the basis of equivalence of any program or plan of the exporting Party required by the importing Party as a condition for allowing import of that commodity or categories of commodities;
- (c) With this request, the exporting Party:
 - (i) explains the importance for trade of that commodity or categories of commodities;
 - (ii) identifies the individual measure(s) with which it can comply with out of the total of the measures expressed in the import conditions of the importing Party applicable to that commodity or categories of commodities;
 - (iii) identifies the individual measure(s) for which it seeks equivalence out of the total of the measures expressed in the import conditions of the importing Party, applicable to that commodity or categories of commodities;

- (d) In reply to this request, the importing Party explains the overall and individual objective and the rationale behind its measure(s), including the identification of the risk;
- (e) With this explanation, the importing Party informs the exporting Party on the relationship of the domestic measures and the import conditions for that commodity or categories of commodities;
- (f) The exporting Party objectively demonstrates to the importing Party that the measures that it has identified are equivalent to the import conditions for that commodity or categories of commodities;
- (g) The importing Party objectively assesses the demonstration of equivalence by the exporting party;
- (h) The importing Party concludes whether equivalence is achieved or not;
- (i) The importing Party provides to the exporting Party full explanation and supporting data for its determination and decision if so required by the exporting Party;

4. Demonstration of equivalence of measures by the exporting party and assessment of this demonstration by the importing Party

- (a) The exporting Party shall objectively demonstrate equivalence for each of the identified measures of the importing Party expressed in its import conditions. When appropriate, equivalence shall objectively be demonstrated for any plan or program required by the importing Party as a condition to allow import (e.g. residue plan, etc);
- (b) Objective demonstration and assessment in this context should be based, as far as possible, on:
 - internationally recognised standards; and/or standards based on proper scientific evidence; and/or
 - risk assessment; and/or
 - objective earlier documented experience; and
 - legal status or level of administrative status of the measures; and
 - level of implementation and enforcement on the basis of in particular:

- corresponding results of surveillance and monitoring programmes;
- inspection results by the exporting Party;
- results of analysis with recognised analysis methods;
- verification and import check results by the importing Party;
- the performance of the competent authorities of the exporting Party; and
- earlier experiences.

5. Judgment by the importing Party

In case the importing Party arrives at a negative conclusion, it shall provide the exporting Party with a detailed and reasoned explanation.

6. For plants and plant products, equivalence concerning phytosanitary measures, shall be based on relevant ISPMs.

ANNEX X to Chapter 4
GUIDELINES FOR CONDUCTING VERIFICATIONS

Verifications may be carried out on the basis of or audits and/or on the spot checks.

For the purposes of this Annex:

- (a) the "auditee" is the Party subject to the verification;
- (b) the "auditor" is the Party that carries out the verification

1. General principles of verification

1.1. Verifications should be carried out in cooperation between the auditor and the auditee in accordance with the provisions set out in this Annex.

1.2. Verifications should be designed to check the effectiveness of the controls of the auditee rather than to reject individual animals, groups of animals, consignments of food establishments or individual lots of plants or plant products. Where verification reveals a serious risk to animal, plant or human health, the auditee shall take immediate corrective action. The process may include study of the relevant regulations, method of implementation, assessment of the end result, level of compliance and subsequent corrective actions.

1.3. The frequency of verifications should be based on performance. A low level of performance should result in an increased frequency of verifications; unsatisfactory performance must be corrected by the auditee to the auditor's satisfaction.

1.4. Verifications, and the decisions based on them, shall be made in a transparent and consistent manner without undue delay and in no less favorable manner for imported products than for like domestic products.

2. Principles relating to the auditor

The auditors should prepare a plan, in accordance with recognized international standards where applicable, that covers the following points:

- 2.1. the subject, depth and scope of the verification;
- 2.2. the date and place of the verification, along with a timetable up to and including the issue of the final report;
- 2.3. the language or languages in which the verification will be conducted and the report written;
- 2.4. the identity of the auditors including, if a team approach is used, the leader thereof.
Specialized professional skills may be required to carry out verification of specialized systems and programmes;
- 2.5. a schedule of meetings with officials and visits to establishments or facilities, as appropriate.
The identity of establishments or facilities to be visited need not be stated in advance;
- 2.6. subject to provisions on freedom of information, respect of commercial confidentiality shall be observed by the auditor. Conflicts of interest must be avoided;
- 2.7. respect of the rules governing occupational health and safety, and the rights of the operator.
This plan should be reviewed in advance with representatives of the auditee.

3. Principles relating to the auditee

The following principles apply to actions taken by the auditee, in order to facilitate verification:

3.1. The auditee must cooperate fully with the auditor and should nominate personnel responsible for this task.

Cooperation may include, for example:

- access to all relevant regulations and standards;
- access to compliance programmes and appropriate records and documents;
- access to audit and inspection reports;
- documentation concerning corrective actions and sanctions;
- facilitating entry to establishments.

3.2. The auditee must operate a documented programme to demonstrate to the auditor that standards are being met on a consistent and uniform basis.

4. Procedures

4.1. Opening meeting

An opening meeting should be held between representatives of the Parties. At this meeting the auditor shall be responsible for reviewing the verification plan and confirming that adequate resources, documentation, and any other necessary facilities are available for conducting the verification.

4.2. Document review

The document review may consist of a review of the documents and records referred to in paragraph 3.1, the structures and powers of the auditee, and any relevant changes to inspection and certification systems since the entry into force of this Agreement or since the previous verification, with emphasis on the implementation of elements of the system of inspection and certification for animals, animal products plants or plant products of interest. This may include an examination of relevant inspection and certification records and documents.

4.3. On the spot checks

4.3.1. The decision to include this step should be based on a risk assessment, taking into account factors such as the animals, animal products, plants or plant products concerned, the history of conformity with requirements by the industry sector or exporting Party, the volume of product produced and imported or exported, changes in infrastructure and the national inspection and certification systems.

4.3.2. On the spot checks may involve visits to production and manufacturing facilities, food-handling or storage areas and control laboratories to check on compliance with the information contained in the documentary material referred to in paragraph 4.2.

4.4. Follow-up verification

Where a follow-up verification is being conducted in order to verify the correction of deficiencies, it may be sufficient to examine only those points which have been found to require correction.

5. Working documents

Forms for reporting audit findings and conclusions should be standardized as much as possible in order to make the approach to verification more uniform, transparent and efficient. The working documents may include any checklists of elements to evaluate. Such checklists may cover:

- legislation;
- structure and operations of inspection and certification services;
- establishment details and working procedures, health statistics, sampling plans and results;
- compliance action and procedures;
- reporting and complaint procedures; and
- training programmes.

6. Closing meeting

A closing meeting shall be held between representatives of the Parties, including, where appropriate, officials responsible for the national inspection and certification programs. At this meeting the auditor shall present the findings of the verification. The information shall be presented in a clear, concise manner so that the conclusions of the audit are clearly understood. An action plan for correction of any deficiencies noted shall be drawn up by the auditee, preferably with target dates for completion.

7. Report

The draft report of verification shall be forwarded to the auditee within 20 working days. The auditee shall have 25 working days to comment on the draft report. Comments made by the auditee shall be attached to and, where appropriate included in the final report. However, where a significant public, animal or plant health risk has been identified during the verification, the auditee shall be informed as quickly as possible and in any case within 10 working days following the end of the verification.

ANNEX XI to Chapter 4
IMPORT CHECKS AND INSPECTION FEES

A. Principles of import checks

Import checks consist of documentary checks, identity checks and physical checks

As regards animals and animal products, the physical checks and its frequency applied shall be based on the risk associated with such imports.

In carrying out the checks for plant health purposes, the importing Party shall ensure that the plants, plant products and other objects shall be meticulously inspected on an official basis, either in their entirety or by representative sample, in order to make sure, that they are not contaminated by pests.

In the event that the checks reveal non-conformity with the relevant standards and/or requirements, the importing Party shall take measures proportionate to the risk involved. Wherever possible, the importer or his representative shall be given access to the consignment and the opportunity to contribute any relevant information to assist the importing Party in taking a final decision concerning the consignment. Such decision shall be proportional to the risk.

B. Frequencies of physical checks

B.1. Import of animals and animal products into the European Union and Ukraine

Type of frontier check	Frequency rate
1. Documentary checks	100 %
2. Identity checks	100 %
3. Physical checks	
Live animals	100 %
Category I products Fresh meat including offal, and products of the bovine, ovine, caprine, porcine and equine species defined in Council Directive 92/5/EEC of 10 February 1992 amending and updating Directive 77/99/EEC on health problems affecting intra-Community trade in meat products and amending Directive 64/433/EEC Fish products in hermetically sealed containers intended to render them stable at ambient temperatures, fresh and frozen fish and dry and/or salted fisheries products Whole eggs Lard and rendered fats Animal casings Hatching eggs	20 %

Type of frontier check	Frequency rate
<p>Category II products</p> <p>Poultry meat and poultry meat products</p> <p>Rabbit meat, game meat (wild/farmed) and products thereof</p> <p>Milk and milk products for human consumption</p> <p>Egg products</p> <p>Processed animal protein for human consumption (100 % for the first six bulked consignments-Council Directive 92/118/EEC of 17 December 1992 laying down animal health and public health requirements governing trade in and imports into the Community of products not subject to the said requirements laid down in specific Community rules referred to in Annex A (I) to Directive 89/662/EEC and, as regards pathogens, to Directive 90/425/EEC)</p> <p>Other fisheries products than those mentioned under Commission Decision 2006/766/EEC establishing the lists of third countries and territories from which imports of bivalve molluscs, echinoderms, tunicates, marine gastropods and fishery products are permitted</p> <p>Bivalve molluscs</p> <p>Honey</p>	<p>50 %</p>

Type of frontier check	Frequency rate
Category III products Semen Embryos Manure Milk and milk products (not for human consumption) Gelatin Frog's legs and snails Bones and bone products Hides and skins Bristles, wool, hair and feathers Horns, horn products, hooves and hoof products Apiculture products Game trophies Processed petfood Raw material for the manufacture of petfood Raw material, blood, blood products, glands and organs for pharmaceutical or technical use Hay and straw Pathogens Processed animal protein (packaged)	Minimum of 1 % Maximum of 10 %
Processed animal protein not for human consumption (bulked)	100 % for the first six consignments (points 10 and 11 of Chapter II of Annex VII to Regulation (EC) No 1774/2002 of the European Parliament and of the Council of 3 October 2002 laying down health rules concerning animal by-products not intended for human consumption

B.2. Import of non-animal food into the European Union and Ukraine

— Chilli (<i>Capsicum annuum</i>), crushed or ground — ex 0904 20 90	10 % for Sudan dyes from all third countries
— Chilli products (curry) — 0910 91 05	
— Curcuma longa (turmeric) — 0910 30 00 (Food — dried spices)	
— Red palm oil — ex 1511 10 90	

B.3. Import into the European Union and Ukraine of plants, plant products and other objects

For plants, plant products and other objects listed in Annex V, Part B to Directive 2000/29/EC.

The importing Party may carry out checks in order to verify the phytosanitary status of the consignment(s).

A reduced frequency of plant health import checks could be set up for regulated commodities with the exception of plants intended for planting.

ANNEX XII to Chapter 4
CERTIFICATION

A. Principles of certification

Plants and plant products and other objects:

In respect of certification of plants and plant products and other objects, the competent authorities shall apply the principles laid down in the relevant ISPMs

Animals and animal products:

1. The competent authorities of the Parties shall ensure that certifying officers have a satisfactory knowledge of the veterinary legislation as regards the animals or animal products to be certified and, in general, are informed as to the rules to be followed for drawing up and issuing the certificates and - if necessary - as to the nature and extent of the enquiries, tests or examinations which should be carried out before certification.

2. Certifying officers must not certify data of which they have no personal knowledge or which cannot be ascertained by them.

3. Certifying officers must not sign blank or incomplete certificates, or certificates relating to animals or animal products, which they have not inspected or which have passed out of their control. Where a certificate is signed on the basis of another certificate or attestation, the certifying officer shall be in possession of that document before signing.

4. A certifying officer may certify data which have been:

(a) ascertained on the basis of paragraphs 1 to 3 by another person so authorized by the competent authority and acting under the control of that authority, provided that certifying authority can verify the accuracy of the data; or

(b) obtained, within the context of monitoring programmes, by reference to officially recognized quality assurance schemes or by means of an epidemiological surveillance system where this is authorized under veterinary legislation.

5. The competent authorities of the Parties shall take all necessary steps to ensure the integrity of certification. In particular they shall ensure that certifying officers designated by them:

- (a) have a status which ensures their impartiality and have no direct commercial interest in the animals or products being certified or in the holdings or establishments in which they originate; and
- (b) are fully aware of the significance of the contents of each certificate which they sign.

6. Certificates shall be drawn up as to ensure a link between the certificate and the consignment, at least in a language understood by the certifying officer and at least in one of the official languages of the importing Party as set out in part C of this Annex.

7. Each competent authority shall be in a position to link certificates with the relevant certifying officer and ensure that a copy of all certificates issued is available for a period to be determined by it.

8. Each Party shall introduce such checks and have such control measures taken as are necessary to prevent the issuing of false or misleading certification and the fraudulent production or use of certificates purported to be issued for the purposes of veterinary legislation.

9. Without prejudice to any legal proceedings or penalties, the competent authorities shall carry out investigations or checks and take appropriate measures to penalize any instances of false or misleading certification, which are brought to their attention. Such measures may include the temporary suspension of the certifying officers from their duties until the investigation is over. In particular:

(a) if it is found in the course of the checks that a certifying officer has knowingly issued a fraudulent certificate, the competent authority shall take all necessary steps to ensure, as far as is possible, that the person concerned cannot repeat the offence;

(b) if it is found in the course of the checks that an individual or an undertaking has made fraudulent use of or has altered an official certificate, the competent authority shall take all necessary measures to ensure, as far as possible, that the individual or undertaking cannot repeat the offence. Such measures may include a refusal subsequently to issue an official certificate to the person or undertaking concerned.

B. Certificate referred to in Article 69(2)(a) of this Agreement.

The health attestation in the certificate reflects the status of equivalence of the commodity concerned. The health attestation states compliance with the production standards of the exporting Party recognized equivalent by the importing Party.

C. Official languages for certification

1. Import into the European Union

For plants, plant products and other objects:

Certificates shall be drawn up at least in a language understood by the certifying officer and at least in one of the official languages of the country of destination.

For animals and animal products:

The health certificate must be drawn up in at least one of the official languages of the Member State of destination and in one of those of the Member State in which the import checks provided for in Article 73 of the Agreement are carried out.

2. Import into Ukraine

The health certificate must be drawn up in Ukrainian or another language, in which case a translation into Ukrainian must be provided.

ANNEX XIII to Chapter 4
OUTSTANDING ISSUES

The Parties shall consider any outstanding issues in the framework of the SPS Sub-Committee referred to in Article 74 of this Agreement.

ANNEX XIV to Chapter 4
COMPARTMENTALIZATION

The Parties commit to engage in further discussions with a view to implementing the principle of compartmentalization.

ANNEX XV to Chapter 5
APPROXIMATION OF CUSTOMS LEGISLATION

Customs Code EU:

Regulation (EC) No 450/2008 of the European Parliament and the Council of 23 April 2008 laying down the Community Customs Code (Modernized Customs Code)

Timetable: the provisions of the abovementioned Regulation, with the exception of Articles 1, 3, 10, 13 par. 3, 17, 25, 26, 28, 33-34, 39, 55, 69, 70, 77, 78, 93, 106, 133, 146,-147, 183-187, shall be incorporated into Ukrainian law within three years following the entry into force of this Agreement, in accordance with the Correlation Tables set out in the Annex to Regulation (EC) No 450/2008 and in line with the explanatory note attached to this Annex.

Common Transit and SAD

- Convention of 20 May 1987 on the Simplification of Formalities in Trade in Goods
- Convention of 20 May 1987 on a common transit procedure, as revised

Timetable: the provisions of these Conventions shall be incorporated into Ukrainian law within 1 year following the entry into force of this Agreement.

Reliefs from customs duty

Council Regulation (EC) No 1186/2009 of 16 November 2009 setting-up a Community system of reliefs from customs duty

Timetable: Titles I and II of this Regulation as agreed by the Parties shall be incorporated into Ukrainian law not later than three years following the entry into force of this Agreement.

IPR protection

Council Regulation (EC) No 1383/2003 of 22 July 2003 concerning customs actions against goods suspected of infringing certain intellectual property rights and the measure to be taken against goods found to have infringed such rights, without prejudice to the results of the current review of EU legislation on customs enforcement of intellectual property rights.

Commission Regulation (EC) No 1891/2004 of 21 October 2004 laying down provisions for the implementation of Council Regulation (EC) No 1383/2003 of 22 July 2003 concerning customs actions against goods suspected of infringing certain intellectual property rights and the measure to be taken against goods found to have infringed such rights, without prejudice to the results of the current review of EU legislation on customs enforcement of intellectual property rights.

Timetable: the provisions of the above Regulations shall be incorporated into Ukrainian law within three years following the entry into force of this Agreement.

Explanatory note

on approximation to the Regulation (EC) No 450/2008 of the European Parliament and the Council of 23 April 2008 laying down the Community Customs Code- Modernized Customs Code (MCC)¹.

This note contains three lists of MCC provisions:

1. only applicable to EU Member States and not relevant for approximation,
2. provisions for approximation based on the principle of best endeavour,
3. provisions for approximation.

In view of possible further amendments of the MCC, approximation shall be carried out in accordance to the Correlation Tables between the relevant articles of Regulation (EEC) No 2913/92 (the current EC Customs Code) and of Regulation (EC) No 450/2008 (MCC), as specified in the annex to the MCC, and as indicated in lists 2 and 3 of this note.

¹ One of the key conditions for an effective and proper functioning of the free trade area is to provide the same, or a similar, operational environment for trade operators. This entails the need to the maximum possible approximation in a number of important, commonly agreed areas of the customs *acquis*, of which the Customs Code is fundamental

1. Provisions of the MCC only applicable to EU Member States and excluded from approximation¹.

Article	Subject	Comments
1	Subject matter and scope	
3	Customs territory	
10	Electronic systems	Requirement to interlink between Member States (MS)
13, par 3	Application and authorization	Par.3- recognition of Authorized Economic Operator (AEO) status in all MS
17	Community wide validity of decisions	
25	Customs controls- second sub-paragraph of par 2	Development of a common risk management framework
26	Cooperation between authorities, second paragraph	Cooperation between authorities of MS
28	Intra-Community flights and sea crossings	
33-34	Common Customs Tariff and tariff classification of goods	
39	Preferential origin of goods	Relevant to measures contained in agreements concluded by the EU
55	Place where the customs debt is incurred	
69	Entry in the accounts	
70	Time of entry in the accounts	
77	Other payment facilities – second and third subparagraph of the paragraph 1	Establishment of the rate of credit interest
78	Enforcement of payment and arrears- second and third subparagraph of paragraph 2	Establishment of the interest rate on arrears
93	Intra-European Union air and sea services	
106	Centralized clearance	
133	Products of sea fishing and other products taken from the sea	
146-147	Community transit	
183-187	Customs Code Committee and Final Provisions	

¹ Applies also to articles and paragraphs of the entire MCC (not listed) which refer to the procedure of adopting measures for the implementation of particular articles

2. Provisions of MCC to which approximation based on the best endeavour principle is expected

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation (EEC) No 2913/92)
2	Mission of customs authorities		
4	Definitions		4, 235
5	Exchange and storage of data		36b, 182d
7	Exchange of additional information between customs authorities and economic operators		
11	Customs representative	Excluding provisions relevant to EU validity	5
13	Application and authorization (Authorized Economic Operator- AEO)	Excluding par.3 on EU recognition of AEO status	5a
14	Granting status		5a
15	Implementing measures	Elements to be included in implementing measures	5a
22	Appeals, decisions taken by a judicial authority		246
29	Keeping of documents and other information		16
31	Currency conversion	As far as publication of the rate of exchange is concerned	18
35-37	Rules of origin (scope, acquisition, proof of origin)		22, 23, 24, 26

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation (EEC) No 2913/92)
44- 47	Customs debt on importation <ul style="list-style-type: none"> • Release for free circulation and temporary admission, • special provisions relating to non-originating products, • customs debt incurred through non-compliance, • deduction of an amount of import duty already paid) 		143, 144, 210, 202, 203, 204, 205, 206
48-49	Customs debt on exportation <ul style="list-style-type: none"> • export and outward processing, • customs debt incurred through non-compliance) 		145, 209, 210, 211
50-53	Provisions common to customs debt incurred on importation and exportation. <ul style="list-style-type: none"> • Prohibitions and restrictions. • Several debtors. • General rules for calculation of the amount of import or export duty. 		112, 121, 122, 135, 136, 144, 178, 212, 212a, 213, 214

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation (EEC) No 2913/92)
56- 65	Guarantee for a potential or existing customs debt. <ul style="list-style-type: none"> • General provisions. • Compulsory guarantee. • Optional guarantee. • Provision of guarantee, • Choice of guarantee. • Guarantor. • Comprehensive guarantee. • Additional provisions relating to the use of guarantees. • Additional or replacement guarantee. • Release of guarantee 		94, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199
66	Determination of the amount of import and export duty		215, 217
67	Notification of the customs debt		221
68	Limitation of the customs debt		221
72	General time limits for payment and suspension of the limit for payment		222
73	Payment		223, 230, 231
74	Deferment of payment		224, 225, 226
75	Time limits for deferred payment		227

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation (EEC) No 2913/92)
77	Other payment facilities (excl. second and third subparagraph of paragraph 1)	Establishment of the rate of credit interest	229
78	Enforcement of payment and arrears (excl. second and third subparagraph of paragraph 2)	Method of establishment of the rate of interest on arrears	214, 232
79	Repayment and remission		236-242
80	Repayment and remission of overcharged amounts of import or export duty		236
81	Defective goods or goods not complying with the terms of the contract		238
82	Repayment or remission on account of error by the competent authorities		220
83	Repayment and remission in equity		239
84	Procedure for repayment and remission		236-239
86	Extinguishment of customs debt		204, 206, 207, 233, 234,
87	Obligation to lodge an entry summary declaration		36a
88	Lodgement and responsible person		36b
89	Amendment of entry summary declaration		36
90	Customs declaration replacing entry summary declaration		36c
91	Customs supervision		37, 42, 58
92	Conveyance to the appropriate place		38
94	Conveyance under special circumstances		39

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation (EEC) No 2913/92)
101- 103	Customs status of goods	The aim: approximation of the principles of determination of customs status of goods	83, 164
104	Customs declaration of goods and customs supervision of Community goods		59
105	Competent customs offices		60
107	Types of customs declaration		61
108	Content of a declaration and supporting documents		62, 76, 77
109	Simplified declaration		76
110	Supplementary declaration		76
116	Simplification of customs formalities and controls		19
136	Authorization (for a special procedure)		85, 86, 87, 88, 94, 95, 100, 104, 116, 117, 132, 133, 138, 147, 148
139	Transfer of rights and obligations		90,
140	Movement of goods (placed under a special procedure)		91, 111
142	Equivalent goods		114, 115
144	External transit		91
145	Internal transit		163, 164

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation (EEC) No 2913/92)
166	End-use procedure		82
167	Rate of yield (processing)		119
173	Standard exchange system		154, 155, 156
174	Prior importation of replacement products		154, 157
175-177	Goods leaving the customs territory <ul style="list-style-type: none"> • Obligation to lodge a pre-departure declaration • Measures establishing certain details • Customs supervision and exit formalities 		161, 162, 182a, 182b, 182c, 183
178	Community goods (export and re-export)		161
179	Non-Community goods (export and re-export)		182, 182c
180	Exit summary declaration (export and re-export)		182c, 182d
181	Amendment of the exit summary declaration		182d
182	Temporary export (relief from export duties)		-

3. Provisions of MCC to which approximation is expected.

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation(EEC) No2913/92)
6	Data protection		15
8	Provision of information by the customs authorities		-
9	Provision of information to the customs authorities		14
12	Empowerment		5
16	Decisions relating to the application of customs legislation. General provisions		6, 7, 10
18	Annulment of favourable decisions		8
19	Revocation and amendment of favourable decisions		9
20	Decisions relating to binding information		12
21	Application of penalties	Exc. of par 3 (notification the Commission)	-
23	Right of appeal		243
24	Suspension of implementation		244
25	Customs controls	Exc. of second subparagraph of par. 2 and exc. of par. 3-relevant for EU.	13

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation(EEC) No2913/92)
26	Cooperation between authorities	Exc. of paragraph 2 relevant for EU	13
27	Post release control		78
30	Charges and costs		11
32	Time limits		17
40-43	Value of goods for customs purposes <ul style="list-style-type: none"> • Scope • Method of customs valuation based on the transaction value • Secondary method of customs valuation • Implementing measures (the scope) 		28, 29, 30, 31, 32, 33, 34, 36
95- 96	Presentation, unloading and examination of goods		40, 41, 46, 47,
97-98	Formalities after presentation <ul style="list-style-type: none"> • Obligation to place (non-Community) goods under a customs procedure • Goods deemed to be placed in temporary storage 		48, 50, 58
99-100	Goods moved under a transit procedure <ul style="list-style-type: none"> • Waiver of goods arriving under transit • Provisions applicable to (non-Community) goods after a transit procedure has ended 		54, 55

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation(EEC) No2913/92)
111- 114	Provisions applying to all customs declarations. <ul style="list-style-type: none"> • Person lodging a declaration • Acceptance of declaration • Amendment of declaration • Invalidation of declaration 		63, 64, 65, 66, 67, 76
115	Facilitation of the drawing up of customs declarations for goods falling under different tariff sub-headings		81
117- 121	Verification <ul style="list-style-type: none"> • Verification of a customs declaration • Examination and sampling of goods • Partial examination and sampling of goods • Results of the verification, • Identification measures 	Exc. of the provisions on legal effect throughout the customs Territory of the Community	19, 68, 69, 70, 71, 72
123- 124	Release <ul style="list-style-type: none"> • Release of the goods • Release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee 		73, 74

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation(EEC) No2913/92)
125- 127	Disposal of goods <ul style="list-style-type: none"> • Destruction of goods • Measures taken by the customs authorities • Abandonment 		56, 57, 75, 182
129	Release for free circulation. Scope and effect		79
130- 132	Returned goods <ul style="list-style-type: none"> • Scope and effect • Cases in which no relief from import duties is granted • Goods previously placed under the inward processing procedure 		185, 186, 187
135	Special procedures, Scope		84
137	Records		105, 106, 107, 176
138	Discharge of a procedure		89
141	Usual forms of handling		109, 173
148-150	Storage. Common provisions <ul style="list-style-type: none"> • Scope • Responsibilities of the holder of the authorization or procedure • Duration of a storage procedure 		98, 101, 102, 108, 166, 171,

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation(EEC) No2913/92)
151- 152	Temporary storage <ul style="list-style-type: none"> • Placing of goods in temporary storage • Goods in temporary storage 		50, 51, 52, 53
153-154	Customs warehousing <ul style="list-style-type: none"> • Storage in customs warehouses • (Community) goods, end-use and processing services. 		99, 106, 110
155-161	Free zones <ul style="list-style-type: none"> • Designation of Free zones • Buildings and activities in free zones • Presentation of goods and their placement under the procedure • (Community) goods in free zones • (Non-Community) goods in free zones • Bringing goods out of a free zone • Customs status 		167, 168, 169, 170, 172, 173, 175, 177, 180, 181

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation(EEC) No2913/92)
162-165	Temporary admission <ul style="list-style-type: none"> • Scope • Period during which goods may remain under the temporary admission procedure • Situations covered by temporary admission • Amount of import duty in case of temporary admission with partial relief from import duties 		137, 139, 140, 141, 142, 143
168-170	Inward processing <ul style="list-style-type: none"> • Scope • Period for discharge • Temporary re-export for further processing 		114, 118, 123, 130, 182
171-172	Outward processing <ul style="list-style-type: none"> • Scope • Goods repaired free of charge 		145, 146, 149, 150, 151, 152, 153

ANNEX XVI to Chapter 6
LIST OF RESERVATIONS ON ESTABLISHMENT;
LIST OF COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES;
LIST OF RESERVATIONS ON CONTRACTUAL SERVICES SUPPLIERS AND
INDEPENDENT PROFESSIONALS

EU Party

1. Reservations in conformity with Article 88(2) (Establishment): Annex XVI-A
2. List of commitments in conformity with Article 95(1) (Cross-Border Supply): Annex XVI-B
3. Reservations in conformity with Articles 101 (Contractual services suppliers) and 102 (Independent Professionals): Annex XVI-C

Ukraine

4. Reservations in conformity with Article 88(3) (Establishment) Annex XVI-D;
5. List of commitments in conformity with Article 95(1) (Cross-Border Supply): Annex XVI-E
6. Reservations in conformity with Articles 101 (Contractual services suppliers) and 102 (Independent Professionals): Annex XVI-F
7. The following abbreviations are used for the purpose of Annexes XVI-A, XVI-B, XVI-C:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
EU	European Union, including all its Member States
ES	Spain
EE	Estonia
FI	Finland
FR	France

EL	Greece
HR	Croatia
HU	Hungary
IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	The Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovak Republic
SI	Slovenia
SE	Sweden
UK	United Kingdom

8. The following abbreviation is used for the purpose of Annexes XVI-D, XVI-E, XVI-F:

UA	Ukraine
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ANNEX XVI-A to Chapter 6
EU Party RESERVATIONS ON ESTABLISHMENT
(Referred to in Article 88(2))

1. The list below indicates the economic activities where reservations to national treatment or most favourable treatment by the EU pursuant to Article 88(2) apply to establishments and investors of Ukraine.

The list is composed of the following elements:

- (a) A list of horizontal reservations applying to all sectors or sub-sectors.
- (b) A list of sector or sub-sector-specific reservations indicating the sector or sub-sector concerned alongside the applicable reservation(s).

A reservation corresponding to an activity which is not liberalised (Unbound) is expressed as follows: "No national treatment and most favoured nation treatment obligations".

When a reservation under (a) or (b) only includes Member State-specific reservations, Member States not mentioned therein undertake the obligations of Article 88(2) in the sector concerned without reservations (the absence of Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-wide reservations that may apply).

2. In accordance with Article 85(3) of the Agreement, the list below does not include measures concerning subsidies granted by the Parties.

3. For the sectors concerned by regulatory approximation, as set out in Annex XVII, the restrictions listed hereunder shall be lifted in accordance with Article 4(3) of Annex XVII.

4. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly on natural or legal persons.

Horizontal reservations

Public utilities

EU: Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.

Investment and types of establishment

EU: Treatment accorded to subsidiaries (of Ukraine companies) formed in accordance with the law of a Member State and having their registered office, central administration or principal place of business within the Union is not extended to branches or agencies established in a Member State by a Ukraine company.

EU: Incorporation in the EU is required in some Member States for establishment in some services sectors.¹

EE: If at least one half of the members of the management board of the private or public limited company do not have their residence in Estonia, in another Member State of the European Economic Area or Switzerland, the company shall provide the registrar information (including address) about a person having his/her residence in Estonia who is entitled on behalf of the company to receive procedural documents of the company and to accept declarations of intention addressed to the company.

AT: Managing directors of branches of juridical persons must be resident in Austria; natural persons responsible within a juridical person or a branch for the observance of the Austrian Trade Act must have a domicile in Austria.

¹ For the sake of clarity, incorporation is to be understood as the establishment of a juridical person.

FI: A foreign juridical person carrying on trade as a partner in a Finnish limited or general partnership needs a trade permit from the National Board of Patents and Registration unless the juridical person is already established in the EEA. If a foreign organization intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required. For all sectors, at least one of the Members and deputy Members of the Board have to be residents in the EEA; however exemptions may be granted to certain companies.

FI: The acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1000 employees or with a turnover exceeding 168 million Euros or with a balance sheet total exceeding 168 million Euros) is subject to confirmation by the Finnish authorities; the confirmation may be denied only if an important national interest would be jeopardized. These limitations do not apply to telecommunications services, except as regards the residency requirement concerning the Members of the Board.

SK: A foreign natural person whose name is to be registered in the Commercial Register as a person authorized to act on behalf of the entrepreneur (company) is required to submit a temporary residence permit for the Slovak Republic.

HU: No national treatment and most favourable nation treatment obligations for the acquisition of state owned properties.

PL: All sectors except for legal services and services provided by healthcare units: the establishment by foreign service suppliers may only take the form of limited partnership, limited liability company or joint stock company.

Real estate purchase

In the following Member States, the purchase of real estate is subject to limitations.

AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorization by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not.

BG: Foreign natural and juridical persons (incl. through a branch) cannot acquire ownership of land. Bulgarian juridical persons with foreign participation cannot acquire ownership of agricultural land. Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights (right to use, right to build, right to raise a superstructure and servitudes) of real estate.

CZ: Agricultural and forest land can be acquired only by foreign juridical persons with permanent residence in the Czech Republic. Specific rules apply to the agricultural and forest land in the state ownership. These limitations are valid until 7 years after Czech accession to the EU.

DK: Limitations on real estate purchase by non-resident physical and legal entities. Limitations on agricultural estate purchased by foreign physical and legal entities.

HU: Subject to the exceptions included in legislation on arable land, foreign natural and legal persons are not allowed to acquire arable land. The purchase of real estate by foreigners is subject to obtaining permission from the country public administration agency competent on the basis of the location of real estate.

EE: Limitations on the acquisition of agricultural, forest and border land.

EL: According to Law No. 1892/90, permission from the Ministry of Defence is needed for acquisition of land in areas near borders. According to administrative practices, permission is easily granted for direct investment.

HR: Unbound in relation to acquisition of real estate by services suppliers not established and incorporated in Croatia. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreign juridical or natural persons.

MT: The requirements of Maltese legislation and regulations regarding acquisition of real property shall continue to apply.

LT: Acquisition into ownership of land, internal waters and forests shall be permitted to foreign subjects meeting the criteria of European and transatlantic integration. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law.

LV: Limitations on the acquisition of land in rural areas and land in cities or urban areas.

PL: The acquisition of real estate, direct and indirect requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defense, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development.

RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through inter vivos acts.

SI: Branches established in the Republic of Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.

SK: Agricultural and forest land cannot be acquired by foreign juridical or natural persons. Specific rules apply to certain other real estate categories.

Sectoral reservations

Agriculture, Hunting

FR: The establishment of agricultural enterprises by non-EU companies and the acquisition of vineyards by non EU investors are subject to authorisation.

HR: No national treatment and most favourable treatment obligations with respect to agriculture activities.

Fishing and Aquaculture

EU: Access to and use of the biological resources and fishing grounds situated in the maritime waters coming under the sovereignty or within the jurisdiction of Member States of the European Union may be restricted to fishing vessels flying the flag of a European Union territory unless otherwise provided for.

Mining and quarrying

EU: No national treatment and most favourable treatment obligations with respect to juridical persons of Ukraine controlled¹ by natural or juridical persons of a country which accounts for more than 5% of the EU's oil or natural gas imports², unless the EU provides comprehensive access to this sector to natural or juridical persons of this country, in the context of an economic integration agreement concluded with that country.

Manufacturing

Publishing, printing and reproduction of recorded media³

IT: Nationality condition for owners of publishing and printing companies.

HR: Residence requirement for Publishing, printing and reproduction of recorded media.

¹ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50% of the equity interest in a juridical person shall be deemed to constitute control.

² Based on figures published by the Directorate General in charge of Energy in the latest EU energy statistical pocketbook: crude oil imports expressed in weight, gas imports in calorific value

³ The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

Manufacture of refined petroleum products¹

EU: No national treatment and most favourable treatment obligations with respect to juridical persons of Ukraine controlled² by natural or juridical persons of a country which accounts for more than 5% of the EU's oil or natural gas imports³, unless the EU provides comprehensive access to this sector to natural or juridical persons of this country, in the context of an economic integration agreement concluded with that country.

¹ The horizontal limitation on public utilities applies.

² A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50% of the equity interest in a juridical person shall be deemed to constitute control.

³ Based on figures published by the Directorate General in charge of Energy in the latest EU energy statistical pocketbook: crude oil imports expressed in weight, gas imports in calorific value.

Production, Transmission and distribution on own account of electricity, gas, steam and hot water¹
(excluding nuclear based electricity generation)

Production of electricity; transmission and distribution of electricity on own account

Manufacture of gas; distribution of gaseous fuels through mains on own account

EU: No national treatment and most favoured nation obligations for production of electricity, transmission and distribution of electricity on own account and manufacture of gas, distribution of gaseous fuels.

For production, transmission and distribution of steam and hot water

EU: No national treatment and most favoured national obligations for juridical persons controlled² by natural or juridical persons of a non EU country which accounts for more than 5% of the European Union's oil, electricity or natural gas imports. Unbound for direct branching (incorporation is required).

¹ The horizontal limitation on public utilities applies.

² A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50 per cent of the equity interests in a juridical person shall be deemed to constitute control.

Business services

Professional services

EU¹: No national treatment and most favourable treatment obligations with respect to legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries.

¹ Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the investor or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take inter alia the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EU acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.

AT: With respect to legal services, foreign lawyers' (who must be fully qualified in their home country) equity participation and shares in the operating result of any law firm may not exceed 25 per cent. They may not have decisive influence in decision-making. For foreign minority investors, or its qualified personnel, provision of legal services is only authorized in respect of public international law and the law of the jurisdiction where they are qualified to practice as a lawyer; provision of legal services in respect of domestic (EU and Member State) law including representation before courts requires full admission to the bar, which is subject to a nationality condition.

With respect to accounting, bookkeeping, auditing and taxation advisory services, equity participation and voting rights of persons entitled to exercise the profession according to foreign law may not exceed 25 per cent. No national treatment and most favourable nation treatment obligations for medical (except for dental services and for psychologists and psychotherapists) and veterinary services.

BG: With respect to legal services, some types of legal form ("advokatsko sadrujie" and "advokatsko drujestvo") are reserved to lawyers fully admitted to the Bar in Bulgaria. With respect to architectural services, urban planning and landscape architectural services, Engineering and Integrated engineering services Foreign natural and legal persons, possessing recognized licensed designer competence under their national legislation, may survey and design works in Bulgaria independently only after winning a competitive procedure and when selected as contractors under the terms and according to the procedure established by the Public Procurement Act.

FR: With respect to legal services, some types of legal form ("association d'avocats" and "société en participation d'avocat") are reserved to lawyers fully admitted to the Bar in France. With respect to architectural services, medical (including psychologists) and dental services, midwife services and services provided by nurses, physiotherapists and paramedical personnel foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle".

HR: Unbound except for consultancy on home country, foreign and international law.

Representation of parties before courts can be practised only by the members of the Bar Council of Croatia (Croatian title "odvjetnici"). Citizenship requirement for membership in the Bar Council. In proceedings involving international elements, parties can be represented before arbitration courts – ad hoc courts by lawyers who are members of bar associations of other countries.

Licence is required to provide audit services. Natural and legal persons may supply architectural and engineering services upon approval of the Croatian Chamber of Architects and Croatian Chamber of Engineers respectively.

All persons providing services directly to patients/treating patients need a licence from the professional chamber.

HU: Establishment should take the form of partnership with a Hungarian barrister (ügyvéd) or a barrister's office (ügyvédi iroda), or representative office.

PL: While other types of legal form are available for EU lawyers, foreign lawyers only have access to the legal forms of registered partnership, limited partnership or a limited joint-stock partnership.

FI: With respect to auditing services residency requirement for at least one of the auditors of a Finnish Liability company.

LT: With respect to auditing services, at least $\frac{3}{4}$ of shares of an audit company must belong to auditors or auditing companies of EU or EEA. Full admission to the Bar required for the practice of domestic (EU and Member State) law, which is subject to a nationality condition.

LV: In a commercial company of sworn auditors more than 50 per cent of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the EU or the EEA.

Research and Development services

EU: For publicly funded Research and Development services, exclusive rights and/or authorisations can only be granted to EU nationals and to EU juridical persons having their headquarters in the EU.

Rental/Leasing without Operators

EU: With respect to rental and leasing relating to aircraft, although waivers can be granted for short term lease contracts, aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors).

Other business services

AT: Regarding placement services and labour leasing agencies, authorization can only be granted to juridical persons having their headquarter in the EEA and members of the management board or managing partners/shareholders entitled to represent the juridical person have to be EEA-citizens and have to be domiciled in the EEA.

BE: With respect to security services, EU citizenship and residence is required for managers.

FI: No national treatment and most favourable nation treatment obligations with respect to related services (i.e. Medical, including Psychologists, and Dental services; Midwives services; Physiotherapists and Paramedical Personnel).

EL: No national and most favourable nation treatment with respect to dental technicians.

LV: With respect to investigations services, only detective companies whose head and every person who has an office in the administration institutions thereof is a national of the EU or the EEA are entitled to obtain a license. With respect to security services, at least half of the equity capital should be possessed by physical and juridical persons of the EU or the EEA to obtain a license.

LT: The activity of security services, may only be undertaken by persons with the citizenship of the European Economic Area or a NATO country.

EE: No national treatment and most favourable nation treatment obligations for security services.

HR: No national treatment and most favourable nation treatment obligations for placement services; investigation and security services.

PL: With respect to investigation services, license may be granted to the entrepreneur who is a natural person or to the plenipotentiary possessing professional eligibility (detective license). In the case of the entrepreneur not being a natural person – the professional eligibility must be held at least by one of the members authorized to representation or to a plenipotentiary. The professional license can be granted to a person holding Polish citizenship or to a citizen of another EU Member State, EEA or Switzerland. With respect to security service license may be granted to the entrepreneur who is a natural person possessing a second grade professional license; to the entrepreneur not being a natural person, if the license is possessed by at least one member, being a shareholder of the general partnership or a limited partnership; member of the board; proxy or plenipotentiary who is engaged by an entrepreneur to manage the activity specified in the license. A professional license may be granted only to a person holding Polish citizenship or to a citizen of another EU Member State, EEA or Switzerland.

PL: The editor-in-chief of newspapers and journals must have Polish nationality.

DK: With respect to security services, managers and majority of the board must reside in Denmark.

SK: With respect to investigation services and security services, licences may be granted only if there is no security risk and if all managers are citizens of the EU, EEA or Switzerland.

ES: With respect to security services access is subject to prior authorization.

FR: No national treatment obligation and most favorable nation treatment obligations with respect to the attribution of rights in the area of placement services.

PT: No national treatment and most favorable nation treatment obligations for investigation services.

Distribution services

EU: No national treatment and most favourable nation treatment obligations with respect to distribution of arms, munitions and explosives.

HR: No national treatment and most favourable nation treatment obligations with respect to distribution of tobacco products.

FR: No national treatment and most favourable nation treatment obligations with respect to granting of exclusive rights in the areas of tobacco retail.

FI: No national treatment and most favourable nation treatment obligations with respect to distribution of alcohol and pharmaceuticals.

AT: No national treatment and most favourable nation treatment obligations with respect to distribution of pharmaceuticals.

Financial services¹

EU: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State, is required to perform the activities of management of unit trusts and investment companies.

BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies. Permanent residence in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors. Before establishing a branch or agency to provide certain classes of insurance, a foreign insurer must have been authorized to operate in the same classes of insurance in its country of origin.

HR: None, except for settlement and clearing services where the Central Depository Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis.

¹ The horizontal limitation on the difference in treatment between branches and subsidiaries applies. Foreign branches may only receive an authorisation to operate in the territory of a Member State under the conditions provided for in the relevant legislation of that Member State and may therefore be required to satisfy a number of specific prudential requirements.

HU: Asset management services to domestic compulsory private pension funds and to voluntary mutual insurance funds are reserved to companies having their seats in an EU member state or their branches.

PT: Pension fund management may be provided only by specialized companies incorporated in Portugal for that purpose and by insurance companies established in Portugal and authorised to take up the life insurance business or by entities authorised to pension fund management in other EU Member States.

In order to establish a branch in Portugal, foreign insurance companies need to demonstrate prior operational experience of at least five years.

FI: For insurance companies providing statutory pension insurance: at least one half of the promoters and members of the board of directors and the supervisory board shall have their place of residence in the EU, unless the competent authorities have granted an exemption.

Other insurance companies than those providing statutory pension insurance: residency requirement for at least one member of the board of directors and supervisory board.

IT: Only banks, insurance companies, investment firms, and companies managing UCITS harmonised under the legislations of the European Union, having their legal head office in the European Union, as well as UCITS incorporated in Italy may carry out activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen listed in the Italian register. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.

LT: Only firms having their registered office or branch in Lithuania can act as depositories of pension funds.

Health, Social and Education services

EU: No national treatment and most favourable nation treatment obligations with respect to publicly funded health, social and education services. With respect to privately funded education services, nationality conditions may apply for majority of members of the Board.

FI: No national treatment and most favourable nation treatment obligations with respect to privately funded health and social services.

BG: Foreign high schools cannot open their divisions on the territory of the Republic of Bulgaria. Foreign high schools can open faculties, departments, institutes and colleges in Bulgaria only within the structure of the Bulgarian high schools and in cooperation with them.

EL: With respect to higher education services, no national or most favourable nation treatment obligations for establishment of education institutions granting recognized State diplomas.

HR: No national treatment and most favorable nation treatment obligations with respect to primary education.

Tourism and travel related services

PT: Requirement of constitution of a commercial company having its corporate base in Portugal for travel agencies and tour operators services.

HR: Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of the Republic of Croatia which can be denied.

Recreational, cultural and sporting services

News and Press Agencies Services

FR: With respect to press agencies, national treatment for the establishment of juridical persons is subject to reciprocity.

Libraries, archives, museum and other cultural services

HR: No national treatment and most favorable nation treatment obligations with respect to public libraries, archives, museum and other public cultural services.

Sporting and other recreational services

EU: No national treatment and most favourable nation treatment obligations with respect to gambling and betting services. For legal certainty, it is clarified that no market access is granted.

AT: With respect to ski schools and mountain guide services, management directors of juridical persons have to be EEA-citizens.

Transport services

Maritime transport

EU: No national treatment and most favourable nation treatment obligations with respect to national maritime cabotage transport.

EU: No national treatment and most favourable treatment obligations for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.

FI: For services auxiliary to maritime transport, services can be provided only by ships operating under the Finnish flag.

HR: For services auxiliary to maritime transport foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity.

Internal Waterways Transport¹

EU: No national treatment and most favourable nation treatment obligations with respect to national cabotage transport. Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.

HR: No national treatment and most favourable nation treatment obligations for internal waterways transport.

AT, HU: No national treatment and most favourable nation treatment obligations for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.

AT: With respect to internal waterways a concession is only granted to EEA juridical persons and more than 50% of the capital share, the voting rights and the majority in the governing boards are reserved to EEA-citizens.

¹ Including Services auxiliary to internal waterways transport.

Air transport services

EU: No national treatment and most favourable nation treatment obligations for domestic and international air transport services and services, whether scheduled or non-scheduled, and services directly related to the exercise of traffic rights, other than aircraft repair and maintenance services, the selling and marketing of air transport services, CRS services and other services auxiliary to air transport services, such as ground handling services, rental services of aircraft with crew and airport operations services. The conditions of mutual market access in air transport shall be dealt with by the Agreement between the European Union and its Member States and Ukraine on the establishment of a common aviation area.

Rental of aircraft with crew

EU: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the carrier or elsewhere in the European Union. With respect to rental of aircraft with crew, aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. Aircraft must be operated by air carriers owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.

Computer Reservations System

EU: With respect to computer reservation services, where air carriers of the European Union are not accorded equivalent treatment¹ to that provided in the European Union by CRS services suppliers outside the European Union, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by non-EU air carriers, measures may be taken to accord equivalent treatment, respectively, to the non-EU air carriers by the CRS services suppliers in the European Union, or to the non-EU CRS services suppliers by the air carriers in the European Union.

Rail transport

HR: No national treatment and most favourable nation treatment obligations for passenger and freight transportation and for pushing and towing services, other than treatment established under Article 136 of Chapter 6 (Establishment, Trade in Services and Electronic Commerce) of Title IV of this Agreement.

Road transport

EU: With respect to passenger transportation (CPC 7121 and CPC 7122), foreign investors cannot provide transport services within a Member State (cabotage) except for rental of non scheduled services of buses with operators.

¹ Equivalent treatment implies non-discriminatory treatment of European Union air carriers and European Union CRS services suppliers.

Energy sector

EU: No national treatment and most favourable treatment obligations with respect to juridical persons of Ukraine controlled¹ by natural or juridical persons of a country which accounts for more than 5% of the EU's oil or natural gas imports², unless the EU provides comprehensive access to this sector to natural or juridical persons of this country, in the context of an economic integration agreement concluded with that country.

EU: Certification of a transmission system operator which is controlled by a natural or legal person or persons from a third country or third countries may be refused where the operator has not demonstrated that granting certification will not put at risk the security of energy supply in a Member State and/ or the EU, in accordance with Article 11 of Directive 2009/72/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in electricity and Article 11 of Directive 2009/73/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in natural gas.

¹ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50% of the equity interest in a juridical person shall be deemed to constitute control.

² Based on figures published by the Directorate General in charge of Energy in the latest EU energy statistical pocketbook: crude oil imports expressed in weight, gas imports in calorific value.

BE, BG, CY, CZ, , DK, ES, EE, FI, FR, EL, IE, LU, MT, NL, PL, PT, RO, SK, SI, : No national treatment and most favourable nation treatment obligations with respect to pipeline transportation of fuels services, other than consultancy services.

LV: No national treatment and most favourable nation treatment obligations with respect to pipeline transportation of natural gas, other than consultancy services.

BE, BG, CY, CZ, DK, ES, EE, FI, FR, EL, IE, HU, LU, LT, MT, NL, PL, PT, RO, SK: No national treatment and most favourable nation treatment obligations with respect to services incidental to energy distribution, other than consultancy services.

SI: No national treatment and most favourable nation treatment obligations with respect to services incidental to energy distribution, other than services incidental to the distribution of gas.

CY: Reserves the right to require reciprocity for licensing in relation to the activities of prospecting, exploration and exploitation of hydrocarbons.

ANNEX XVI-B to Chapter 6
LIST OF COMMITMENTS ON CROSS-BORDER SERVICES
(Referred to in Article 95)

EU PARTY

1. The list of commitments below indicates the services sectors liberalised by the EU Party pursuant to Article 95 and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Ukraine in those sectors. The lists are composed of the following elements:

- (a) A first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope of liberalisation to which the reservations apply.
- (b) A second column describing the applicable reservations.

When the column referred to under (b) only includes Member State-specific reservations, Member States not mentioned therein undertake commitments in the sector concerned without reservations (the absence of Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-wide reservations that may apply).

Sectors or sub-sectors not mentioned in the list below are not committed.

2. In identifying individual sectors and sub-sectors:

(a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991.

(b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 93 and 94 of the Agreement. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the other Party.

4. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

5. In accordance with Article 85(3) of the Agreement, the list below does not include measures concerning subsidies granted by the Parties.

6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

7. For the sectors concerned by regulatory approximation, as set out in Annex XVII, the restrictions listed hereunder shall be lifted in accordance with Article 4(3) of Annex XVII.

Sector or sub-sector	Description of reservations
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ¹	For Modes 1 and 2 AT, CY, ES, EL, LT, MT, SK: Full admission to the Bar, required for the practice of domestic (EU and Member State) law, is subject to a nationality condition

¹ Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, EU law and the law of any jurisdiction where the investor or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take inter alia the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of EU law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the EU acting personally, and legal services in respect of the law of a Member State of the European Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the European Union might therefore be necessary for representation before courts and other competent authorities in the EU since it involves practice of EU and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
<p>(excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, huissiers de justice or other officiers publics et ministériels)</p>	<p>BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with residency requirements. In BE quotas apply for appearing before the "Cour de cassation" in non-criminal cases.</p> <p>BG: Foreign lawyers can only provide legal representation services of a national of their home country and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services permanent residence is required.</p> <p>FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition</p> <p>HU: Full admission to the Bar is subject to a nationality condition, coupled with residency requirements. For foreign lawyers the scope of legal activities is limited to the provision of legal advice.</p> <p>LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practice and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.</p> <p>Mode 1.</p> <p>HR: None for consultancy on foreign and international law. Unbound for practicing of Croatian law.</p>
<p>b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>For Mode 1</p> <p>FR, HU, IT, MT, RO, SI: Unbound</p> <p>AT: Nationality condition for representation before competent authorities</p> <p>For Mode 2</p> <p>All Member States except DE: None</p> <p>DE: Statutory audits may only be carried out by statutory auditors or audit firms who are approved in Germany.</p>

Sector or sub-sector	Description of reservations
<p>b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>For Mode 1 BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound</p> <p>AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.)</p> <p>SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Residency required for approval.</p> <p>HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch, in accordance with the provisions of the Company Act.</p> <p>For Mode 2 None</p>
<p>c) Taxation Advisory Services (CPC 863)¹</p>	<p>For Mode 1</p> <p>AT: Nationality condition for representation before competent authorities</p> <p>CY: Tax agents must be duly authorized by the Minister of Finance. Authorization is subject to an economic needs test. The criteria used are analogous to those for granting permission for foreign investment (listed in horizontal section), as they apply to this sub-sector, always taking into consideration the employment situation in the sub-sector.</p> <p>BG, MT, RO, SI: Unbound</p> <p>For Mode 2 None</p>

¹ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.

Sector or sub-sector	Description of reservations
<p>d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)</p>	<p>For Mode 1 AT: Unbound except for planning services. BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound DE: Application of the national rules on fees and emoluments for all services which are performed from abroad HU, RO: Unbound for landscape architectural services HR: Architectural services: Natural and legal persons may supply these services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian Law. Authorisation for recognition (validation) is issued by the Ministry of Construction and Urban Planning. Urban planning: Natural and legal persons may provide these services after receiving the approval of the Ministry of Construction and Urban Planning. For Mode 2 None</p>
<p>f) Engineering services; and g) Integrated engineering services (CPC 8672 and CPC 8673)</p>	<p>For Mode 1 AT, SI: Unbound except for pure planning services. BG, CY, EL, IT, MT, PT: Unbound HR: Natural and legal persons may supply these services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be recognized (validated) by an authorized natural or legal person in Croatia with regard to its compliance with Croatian Law. Authorisation for recognition (validation) is issued by the Ministry of Construction and Urban Planning. For Mode 2 None</p>

Sector or sub-sector	Description of reservations
<p>h) Medical (including Psychologists), and Dental services</p> <p>(CPC 9312 and part of CPC 85201)</p>	<p>For Mode 1</p> <p>AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound</p> <p>SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy.</p> <p>HR: Unbound, except for telemedicine: None.</p> <p>For Mode 2</p> <p>None</p>
<p>i) Veterinary services</p> <p>(CPC 932)</p>	<p>For Mode 1</p> <p>AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound</p> <p>UK: Unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information e.g.: nutritional, behaviour and pet care.</p> <p>For Mode 2</p> <p>None</p>
<p>j) 1. Midwives services</p> <p>(part of CPC 93191)</p> <p>j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel</p> <p>(part of CPC 93191)</p>	<p>For Mode 1</p> <p>AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK, UK: Unbound</p> <p>FI, PL: Unbound except for nurses</p> <p>HR: Unbound, except for telemedicine: None.</p> <p>For Mode 2</p> <p>None</p>

Sector or sub-sector	Description of reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ¹	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound LV, LT: Unbound except for mail order HU: Unbound except for CPC 63211 For Mode 2 None
B. Computer and Related Services (CPC 84)	For Modes 1 and 2 None
C. Research and Development Services	
a) R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ² b) R&D services on natural sciences (CPC 851) and c) Interdisciplinary R&D services (CPC 853)	For Modes 1 and 2 EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union.
D. Real Estate Services ³	
a) Involving Own or Leased Property (CPC 821)	For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound HR: Commercial presence required. For Mode 2 None

¹ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in Member States of the European Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

² Part of CPC 85201, which is to be found under 1.A.h. Medical and dental services.

³ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
b) On a Fee or Contract Basis (CPC 822)	<p>For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound HR: Commercial presence required.</p> <p>For Mode 2 None</p>
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	<p>For Mode 1 BG, CY, DE, HU, MT, RO: Unbound</p> <p>For Mode 2 None</p>
b) Relating to Aircraft (CPC 83104)	<p>For Mode 1 BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound.</p> <p>For Mode 2 BG, CY, CZ, LV, MT, PL, RO, SK: Unbound.</p> <p>AT, BE, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, NL, PT, SI, SE, UK: Aircraft used by an air carrier of the European Union have to be registered in the Member State of the European Union licensing the air carrier or elsewhere in the European Union. Waivers can be granted for short term lease contracts or under exceptional circumstances.</p>

Sector or sub-sector	Description of reservations
<p>c) Relating to Other Transport Equipment</p> <p>(CPC 83101, CPC 83102 and CPC 83105)</p>	<p>For Mode 1</p> <p>BG, CY, HU, LV, MT, PL, RO, SI: Unbound</p> <p>SE: Suppliers of rental or leasing services of cars and certain off-road vehicles (terrängmotorfordon) without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, inter alia, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in Sweden.</p> <p>For Mode 2</p> <p>None</p>
<p>d) Relating to Other Machinery and Equipment</p> <p>(CPC 83106, CPC 83107, CPC 83108 and CPC 83109)</p>	<p>For Mode 1</p> <p>BG, CY, CZ, HU, MT, PL, RO, SK: Unbound</p> <p>For Mode 2</p> <p>None</p>
<p>e) Relating to personal and household goods</p> <p>(CPC 832)</p>	<p>For Modes 1 and 2</p> <p>AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound</p>
<p>f) Telecommunications equipment rental</p> <p>(CPC 7541)</p>	<p>For Modes 1 and 2:</p> <p>None.</p>
<p>F. Other Business Services</p>	
<p>a) Advertising</p> <p>(CPC 871)</p>	<p>For Modes 1 and 2:</p> <p>None.</p>
<p>b) Market Research and Opinion Polling</p> <p>(CPC 864)</p>	<p>For Modes 1 and 2:</p> <p>None</p>
<p>c) Management Consulting Services</p> <p>(CPC 865)</p>	<p>For Modes 1 and 2:</p> <p>None.</p>

Sector or sub-sector	Description of reservations
d) Services Related to Management Consulting (CPC 866)	For Modes 1 and 2: HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services (CPC 8676)	For Mode 1 IT: Unbound for the profession of biologist and chemical analyst BG, CY, CZ, MT, PL, RO, SK, SE: Unbound For Mode 2 BG, CY, CZ, MT, PL, RO, SK, SE: Unbound
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	For Mode 1 IT: Unbound for activities reserved to agronomist and "periti agrari" EE, MT, RO, SI: Unbound For Mode 2 None
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Mode 1 LV, MT, RO, SI: Unbound For Mode 2 None
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	For Mode 1 AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound For Mode 2 AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.

Sector or sub-sector	Description of reservations
i) 2. Placement Services (CPC 87202)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.
i) 3. Supply Services of office support personnel (CPC 87203)	For Mode 1 AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound For Mode 2 AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound
i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	For Modes 1 and 2 All Member States except HU: Unbound. HU: None.
j) 1. Investigation Services (CPC 87301)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1 HU: Unbound for CPC 87304, CPC 87305 BE, BG, CY, CZ, ES, EE, FI, FR, HR, IT, LV, LT, MT, PT, PL, RO, SI, SK: Unbound. For Mode 2 HU: Unbound for CPC 87304, CPC 87305 BG, CY, CZ, EE, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1 BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services HR: None, except that services of basic geological, geodetic and mining research as well as related environmental protection research services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons. For Mode 2 None
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: BE, BG, DE, DK, EL, ES, FI, FR, HR, IE, IT, LU, NL, PT, SI, UK: Unbound. For internal waterways transport vessels: EU except EE, HU, LV, PL: Unbound. For Mode 2 None
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, HR, EL, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound For Mode 2 None
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None

Sector or sub-sector	Description of reservations
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None
m) Building-Cleaning Services (CPC 874)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 None.
n) Photographic Services (CPC 875)	For Mode 1 BG, EE, MT, PL: Unbound for the supply of aerial photographic services HR, LV: Unbound for specialty photographic services (CPC 87504) For Mode 2 None.
o) Packaging Services (CPC 876)	For Modes 1 and 2 None
p) Printing and Publishing (CPC 88442)	For Modes 1 and 2 None
q) Convention Services (part of CPC 87909)	For Modes 1 and 2 None
r) Other	

¹ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under I.F. l) 1 to I.F.l) 4.

Sector or sub-sector	Description of reservations
r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1 PL: Unbound for services of sworn translators and interpreters HU, SK: Unbound for official translation and interpretation. HR: Unbound for official documents. For Mode 2 None
r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 DE: Application of the national rules on fees and emoluments for all services which are performed from abroad. HR: Unbound. For Mode 2 None
r) 3. Collection Agency Services (CPC 87902)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
r) 5. Duplicating services (CPC 87904) ¹	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 None

¹ Does not include printing services, which fall under CPC 88442 and are to be found under 1.F p).

Sector or sub-sector	Description of reservations
r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None
r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None
2. COMMUNICATION SERVICES	
A. Postal and Courier Services (Services relating to the handling ¹ of postal items ² according to the following list of sub-sectors, whether for domestic or foreign destinations:	
(i) Handling of addressed written communications on any kind of physical medium ³ , including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages ⁴ , iii) Handling of addressed press products ⁶ ,	For Modes 1 and 2 None ⁵

¹ The term "handling" should be taken to include clearance, sorting, transport and delivery.

² "Postal item" refers to items handled by any type of commercial operator, whether public or private.

³ E.g. letter, postcards.

⁴ Books, catalogues are included hereunder.

⁵ For subsectors i) to iv), individual licences imposing particular universal services obligations and/or financial contribution to a compensation fund may be required.

⁶ Journals, newspapers, periodicals.

Sector or sub-sector	Description of reservations
<p>(iv) Handling of items referred to in (i) to (iii) above as registered or insured mail,</p> <p>(v) Express delivery services¹ for items referred to in (i) to (iii) above,</p> <p>(vi) Handling of non-addressed items,</p> <p>(vii) Document exchange²</p> <p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2.5 times the public basic tariff, provided that they weigh less than 50 grams³, plus the registered mail service used in the course of judicial or administrative procedures.)</p> <p>(part of CPC 751, part of CPC 71235⁴ and part of CPC 73210⁵)</p>	

¹ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

² Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

³ "Items of correspondence": a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

⁴ Transportation of mail on own account by any land Mode.

⁵ Transportation of mail on own account by air.

Sector or sub-sector	Description of reservations
B. Telecommunications Services (These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport)	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ¹ , excluding broadcasting ²	For Modes 1 and 2 None
b) Satellite broadcast transmission services ³	For Modes 1 and 2 EU: None except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the EU regulatory framework for electronic communications BE: Unbound
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	
Construction and related engineering services (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Modes 1 and 2 None

¹ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.

² Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

³ These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

Sector or sub-sector	Description of reservations
<p>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</p>	
<p>A. Commission Agents' Services</p> <p>a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)</p> <p>b) Other Commission Agents' Services (CPC 621)</p> <p>B. Wholesale Trade Services</p> <p>a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)</p> <p>b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)</p> <p>c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products¹)</p>	<p>For Modes 1 and 2</p> <p>EU except AT, SI, SE, FI: Unbound for distribution of chemical products, and of precious metals (and stones).</p> <p>AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.</p> <p>AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use.</p> <p>HR: Unbound for distribution of tobacco products.</p> <p>For Mode 1</p> <p>AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products.</p> <p>IT: For wholesale trade services, state monopoly on tobacco</p> <p>BG, FI, PL, RO: Unbound for distribution of alcoholic beverages</p> <p>SE: Unbound for retail distribution of alcoholic beverages</p> <p>AT, BG, CZ, FI, RO, SK, SI: Unbound for distribution of pharmaceuticals, BG, HU, PL: Unbound for commodity brokers' services.</p> <p>FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals.</p>

¹ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.

Sector or sub-sector	Description of reservations
<p>C. Retailing Services¹</p> <p>Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof</p> <p>(CPC 61112, part of CPC 6113 and part of CPC 6121)</p> <p>Retailing Services of telecommunication terminal equipment</p> <p>(part of CPC 7542)</p> <p>Food retailing services</p> <p>(CPC 631)</p> <p>Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods²</p> <p>(CPC 632 excluding CPC 63211 and 63297)</p> <p>D. Franchising</p> <p>(CPC 8929)</p>	<p>MT: Unbound for commission agents' services</p> <p>BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.</p>
<p>5. EDUCATIONAL SERVICES (only privately-funded services)</p>	
<p>A. Primary Education Services</p> <p>(CPC 921)</p>	<p>For Mode 1</p> <p>BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound</p> <p>For Mode 2</p> <p>CY, FI, HR, MT, RO, SE, SI: Unbound</p>

¹ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.l).

² Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).

Sector or sub-sector	Description of reservations
<p>B. Secondary Education Services (CPC 922)</p>	<p>For Mode 1 BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound</p> <p>For Mode 2 CY, FI, MT, RO, SE: Unbound</p> <p>For Modes 1 and 2 LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224)</p>
<p>C. Higher Education Services (CPC 923)</p>	<p>For Mode 1 AT, BG, CY, FI, MT, RO, SE: Unbound</p> <p>FR: Nationality condition. However, Foreign nationals can have authorisation from competent authorities to establish and direct an education institution, and to teach.</p> <p>IT: Nationality condition for service providers to be authorized to issue State recognized diplomas.</p> <p>For Mode 2 AT, BG, CY, FI, MT, RO, SE: Unbound</p> <p>For Modes 1 and 2 CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310)</p>
<p>D. Adult Education Services (CPC 924)</p>	<p>For Modes 1 and 2 CY, FI, MT, RO, SE: Unbound.</p> <p>AT: Unbound for adult education services by means of radio or television broadcasting.</p>
<p>E. Other education services (CPC 929)</p>	<p>For Modes 1 and 2 AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound.</p> <p>For Mode 1: HR: None for correspondence education or education via telecommunication.</p> <p>For Mode 2: None</p>

Sector or sub-sector	Description of reservations
6. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401) ¹	For Mode 1 EU: Unbound except for consulting services
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste	For Mode 2
a) Refuse Disposal Services (CPC 9402)	None
b) Sanitation and Similar Services (CPC 9403)	
C. Protection of ambient air and climate (CPC 9404) ²	
D. Remediation and clean-up of soil and waters	
a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ³	
E. Noise and vibration abatement (CPC 9405)	
F. Protection of biodiversity and landscape	
a) Nature and landscape protection services (part of CPC 9406)	
G. Other environmental and ancillary services (CPC 94090)	

¹ Corresponds to sewage services.

² Corresponds to Cleaning Services of Exhaust Gases.

³ Corresponds to parts of Nature and Landscape Protection Services.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>For Modes 1 and 2</p> <p>AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>ii) goods in international transit</p> <p>AT: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the European Union or by a branch established in Austria.</p> <p>DK: Compulsory air transport insurance can be underwritten only by firms established in the European Union. No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.</p> <p>DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the European Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.</p> <p>FR: Insurance of risks relating to ground transport may be carried out only by insurance firms established in the European Union.</p>

Sector or sub-sector	Description of reservations
	<p>PL: Unbound, except for the reinsurance, the retrocession and insurance of goods in international transport..</p> <p>PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the EU; only persons or companies established in the EU may act as intermediaries for such insurance business in Portugal.</p> <p>For Mode 1</p> <p>AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to:</p> <p>i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>ii) goods in international transit</p> <p>BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of the Republic of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Republic of Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to:</p> <p>i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising herefrom; and</p> <p>ii) goods in international transit</p>

Sector or sub-sector	Description of reservations
	<p>LT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and ii) goods in international transit, except related to land transport where the risk is located in Lithuania <p>BG, LV, LT, PL: Unbound for insurance intermediation</p> <p>FI: Only insurers having their head-office in the EU or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the EU.</p> <p>HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the EU is allowed only through a branch office registered in Hungary</p> <p>IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply for international transport involving imports into Italy.</p> <p>SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.</p>

Sector or sub-sector	Description of reservations
	<p>ES: For actuarial services, residence requirement and three-years relevant experience.</p> <p>HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <p>a) life insurance: for the supply of life insurance to foreign persons residing in Croatia;</p> <p>b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability</p> <p>c) marine, aviation, transport.</p> <p>For Mode 2</p> <p>AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for intermediation</p> <p>BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of the Republic of Bulgaria, can conclude insurance contracts only with suppliers with respect to their activity in Bulgaria, which are licensed to conduct insurance activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p>

Sector or sub-sector	Description of reservations
	<p>IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply for international transport involving imports into Italy.</p> <p>HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <p>a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance;</p> <p>b) non-life insurance:</p> <p>(i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability;</p> <p>(ii) - personal or property risk insurance that is not available in the Republic of Croatia; - companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; - for ensuring the return of foreign loans (collateral insurance); - personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; - ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer);</p> <p>c) marine, aviation, transport.</p>

Sector or sub-sector	Description of reservations
B. Banking and other financial services (excluding insurance)	<p>For Mode 1</p> <p>AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation</p> <p>BE: Establishment in Belgium is required for the provision of investment advisory services.</p> <p>BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>CY: Unbound except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation</p> <p>EE: For acceptance of deposits, requirement of authorisation by Estonian Financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch.</p> <p>The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds.</p> <p>HR: Unbound except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking , provision and transfer of financial information and advisory and other axillary financial services excluding intermediation.</p>

Sector or sub-sector	Description of reservations
	<p>LT: The establishment of a specialized management company is required to perform the activities of management of investment funds, and only firms having their registered office or branch in Lithuania can act as depositories of the assets of investment funds.</p> <p>IE: The provision of investment services or investment advice requires either (I) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a third country service provider has no commercial presence in Ireland and the service is not provided to private individuals), or (II) authorisation in another Member State in accordance with the EU Investment Services Directive.</p> <p>IT: Unbound for "promotori di servizi finanziari" (financial salesmen).</p> <p>LV: Unbound except for participation in issues of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation</p> <p>LT: Commercial presence is required for pension fund management</p> <p>MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation</p> <p>PL: For the provision and transfer of financial information, and financial data processing and related software: Requirement to use the public telecommunication network, or the network of other authorised operator.</p> <p>RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issues of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a resident bank.</p>

Sector or sub-sector	Description of reservations
	<p>SI:</p> <p>(i) Participation in issues of Treasury bonds, pension fund management: Unbound.</p> <p>(ii) All other sub sectors, except provision and transfer of Financial information, accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors, and advisory and other auxiliary financial services: Unbound. Members of the Slovenian Stock Exchange must be incorporated in the Republic of Slovenia or be branches of foreign investment firms or banks.</p> <p>For Mode 2</p> <p>BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>PL: For the provision and transfer of financial information, and financial data processing and related software: Requirement to use the public telecommunication network, or the network of another authorised operator.</p>
<p>8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)</p>	
<p>A. Hospital Services (CPC 9311)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p>	<p>For Mode 1</p> <p>AT, BE, BG, DE, CY, CZ, DK, ES, EE, FI, FR, EL, IE, IT, LV, LT, MT, LU, NL, PL, PT, RO, SI, SE, SK, UK: Unbound</p> <p>HR: Unbound, except for telemedicine.</p> <p>For Mode 2</p> <p>None</p>

Sector or sub-sector	Description of reservations
D. Social Services (CPC 933)	<p>For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound</p> <p>For Mode 2 BE: Unbound for social services other than convalescent and rest houses and old people's homes</p>
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ¹	<p>For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound except for catering. HR: Unbound,</p> <p>For Mode 2 None</p>
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	<p>For Mode 1 BG, HU: Unbound</p> <p>For Mode 2 None</p>
C. Tourist Guides Services (CPC 7472)	<p>For Mode 1 BG, CY, CZ, HU, IT, LT, MT, PL, SK, SI: Unbound.</p> <p>For Mode 2 None</p>

¹ Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 12.D.a) Groundhandling services.

Sector or sub-sector	Description of reservations
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound For Mode 2 CY, CZ, FI, HR, MT, PL, RO, SK, SI: Unbound BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); ancillary theatrical services (CPC 96193) EE: Unbound for other entertainment services (CPC 96199) , except for cinema theatre services LT, LV: Unbound, except for cinema theatre operation services (part of CPC 96199)
B. News and Press Agencies Services (CPC 962)	For Modes 1 and 2 None
C. Libraries, archives museums and other cultural services (CPC 963)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound

Sector or sub-sector	Description of reservations
D. Sporting services (CPC 9641)	For Modes 1 and 2 AT: Unbound for ski school services and mountain guide services. BG, CZ, LV, MT, PL, RO, SK: Unbound For Mode 1 CY, EE, HR: Unbound
E. Recreation park and beach Services (CPC 96491)	For Modes 1 and 2 None
11. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport ¹). b) International freight transportation (CPC 7212 less national cabotage transport ³⁰) ²	For Modes 1 and 2 BG, CY, DE, EE, ES, FR, FI, EL, IT, LT, LV, MT, PT, RO, SI, SE: Feeder services by authorisation.
B. Internal Waterways Transport a) Passenger transportation (CPC 7221 less national cabotage transport ³⁶)	For Modes 1 and 2 EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping and the Belgrade Convention on Danube Navigation.

¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the European Union .

² Includes feeder services and movement of empty equipment by international maritime transport suppliers between ports located in the same State. .

Sector or sub-sector	Description of reservations
b) Freight transportation (CPC 7222 less national cabotage transport ³⁷)	AT: Registered company or permanent establishment in Austria is required. BG, CY, CZ, EE, FI, HR, HU, LT, MT, RO, SE, SI, SK: Unbound
C. Rail Transport	For Mode 1
a) Passenger transportation (CPC 7111)	EU: Unbound For Mode 2
b) Freight transportation (CPC 7112)	None.
D. Road Transport	For Mode 1
a) Passenger Transportation (CPC 7121 and CPC 7122)	EU: Unbound. For Mode 2
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ¹).	None
E. Pipeline transport of goods other than fuel ² (CPC 7139)	For Mode 1: EU: Unbound. For Mode 2: AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound

¹ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and courier services.

² Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B

Sector or sub-sector	Description of reservations
12. SERVICES AUXILIARY TO TRANSPORT¹	
<p>A. Services auxiliary to Maritime Transport</p> <p>a) Maritime Cargo Handling Services</p> <p>b) Storage and warehousing Services (part of CPC 742)</p> <p>c) Customs Clearance Services</p> <p>d) Container Station and Depot Services</p> <p>e) Maritime Agency Services</p> <p>f) Maritime freight forwarding Services</p> <p>g) Rental of Vessels with Crew (CPC 7213)</p> <p>h) Pushing and towing services (CPC 7214)</p> <p>i) Supporting services for maritime transport (part of CPC 745)</p> <p>j) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Mode 1:</p> <p>EU: Unbound for maritime cargo handling services, pushing and towing services, customs clearance services and for container station and depot services</p> <p>AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of vessels with crew</p> <p>BG: unbound</p> <p>AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound for storage and warehousing services</p> <p>HR: Unbound except for f) freight transport agency services</p> <p>For Mode 2:</p> <p>None</p>

¹ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.1) 1 to 1.F.1) 4.

Sector or sub-sector	Description of reservations
<p>B. Services auxiliary to internal waterways transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Vessels with Crew (CPC 7223)</p> <p>e) Pushing and towing services (CPC 7224)</p> <p>f) Supporting services for internal waterway transport (part of CPC 745)</p> <p>g) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Modes 1 and 2</p> <p>EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserving some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping.</p> <p>EU: Unbound for pushing and towing services</p> <p>HR: Unbound except for c) freight transport agency services.</p> <p>For Mode 1</p> <p>AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI, SE: Unbound for rental of vessels with crew</p>

Sector or sub-sector	Description of reservations
<p>C. Services auxiliary to rail transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Pushing and towing services (CPC 7113)</p> <p>e) Supporting services for rail transport services (CPC 743)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Mode 1</p> <p>EU: Unbound for pushing and towing services</p> <p>HR: Unbound, except for f) freight transport agency services.</p> <p>For Mode 2</p> <p>None</p>

Sector or sub-sector	Description of reservations
<p>D. Services auxiliary to road transport</p> <p>a) Cargo-handling services (part of CPC 741)</p> <p>b) Storage and warehouse services (part of CPC 742)</p> <p>c) Freight transport agency services (part of CPC 748)</p> <p>d) Rental of Commercial Road Vehicles with Operators (CPC 7124)</p> <p>e) Supporting services for road transport (CPC 744)</p> <p>f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>For Mode 1</p> <p>AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for Rental of Commercial Road Vehicles with Operators</p> <p>HR: Unbound except for c) freight transport agency services and f) supporting services for road transport that are subject to permit.</p> <p>For Mode 2</p> <p>None</p>
<p>E. Services auxiliary to air transport services</p>	
<p>a) Ground-handling services (including catering services)</p>	<p>For Mode 1</p> <p>EU: Unbound except for catering.</p> <p>For Mode 2</p> <p>BG, CY, CZ, HR, HU, MT, PL, RO, SK SI: Unbound.</p>
<p>b) Storage and warehouse services (part of CPC 742)</p>	<p>For Modes 1 and 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None
d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2 EU: Aircraft used by European Union air carriers have to be registered in the Member States licensing the air carrier or elsewhere in the European Union. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. By exception, aircraft registered outside EU may be leased by a foreign air carrier to an air carrier of the European Union in specific circumstances for the air carrier of the European Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the European Union, and subject to obtaining the approval of a limited duration from the Member State of the European Union licensing the air carrier of the European Union.
e) Sales and Marketing f) Computer Reservations System	For Modes 1 and 2 EU: Where air carriers of the European Union are not accorded equivalent treatment ¹ to that provided in the European Union by CRS services suppliers outside EU, or where CRS services suppliers of the European Union are not accorded equivalent treatment to that provided in the European Union by non-EU air carriers, measures may be taken to accord equivalent treatment, respectively, to the non-EU air carriers by the CRS services suppliers in the European Union, or to the non-EU CRS services suppliers by the air carriers in the European Union.

¹ "Equivalent treatment" implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the European Union

Sector or sub-sector	Description of reservations
g) Airport management	For Mode 1 EU: Unbound For Mode 2 None
F. Services auxiliary to pipeline transport of goods other than fuel ¹ a) Storage and warehouse services of goods other than fuel transported by pipelines, (part of CPC 742)	For Mode 1: AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None
13. OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	BE, DE, DK, EL, ES, FI, FR, IE, IT, LU, NL, PT, UK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.

¹ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 13.C

Sector or sub-sector	Description of reservations
14. ENERGY SERVICES	
A. Services incidental to Mining (CPC 883) ¹	For Modes 1 and 2 None
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1: AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1: EU: Unbound for wholesale trade services of electricity, steam and hot water For Mode 2 None

¹ Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and down-hole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.

Sector or sub-sector	Description of reservations
E. Retailing Services of motor fuel (CPC 613)	For Mode 1: EU: Unbound For Mode 2 None
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	For Mode 1: EU: Unbound for retailing services of electricity, (non bottled) gas, steam and hot water BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order where: none. For Mode 2 None
G. Services incidental to energy distribution (CPC 887)	For Mode 1: EU: Unbound except for consultancy services where: none For Mode 2 None
15. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	For Mode 1: EU: Unbound For Mode 2 None
b) Hairdressing services (CPC 97021)	For Mode 1: EU: Unbound For Mode 2 None.

Sector or sub-sector	Description of reservations
c) Cosmetic treatment, manicuring and pedicure services (CPC 97022)	For Mode 1: EU: Unbound For Mode 2 None
d) Other beauty treatment services n.e.c (CPC 97029)	For Mode 1: EU: Unbound For Mode 2 None
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ¹ (CPC ver. 1.0 97230)	For Mode 1: EU: Unbound For Mode 2 None
g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None

¹ Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical services, 1.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8 C).

ANNEX XVI-C to Chapter 6
RESERVATIONS ON CONTRACTUAL SERVICES SUPPLIERS AND
INDEPENDENT PROFESSIONALS

EU PARTY

1. The list of reservations below indicates the services sectors liberalised pursuant to Articles 101(2) and 102(2) (CSS and IP) for which limitations on contractual service suppliers and independent professionals (CSS and IP) apply and specifies such limitations.
2. The list is composed of the following elements:
 - (a) the first column indicating the sector or sub-sector in which limitations apply; and
 - (b) the second column describing the applicable limitations.

The EU Party does not undertake any commitment for contractual service suppliers and independent professionals for any services sector other than those which are explicitly listed below.

3. In identifying individual sectors and sub-sectors:
 - (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991; and
 - (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.
4. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Articles 101(2) and 102(2) (CSS and IP). Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and need to have a legal domicile in the territory where the economic activity is performed), even if not listed below, apply in any case to contractual service suppliers and independent professionals of Ukraine.
6. The list below does not include measures concerning subsidies granted by a Party.

7. The list below is without prejudice to the existence of public monopolies or exclusive rights in the relevant sectors, as set out by the EU in its Schedule (Annex XVI-A or Annex XVI-B) to Chapter Six (Establishment, Trade in Services and Electronic Commerce) of Title IV of this Agreement.

8. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State of the European Union or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

9. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

10. The following abbreviations are used in the list below:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
EU	European Union, including all its Member States
ES	Spain
EE	Estonia
FI	Finland
FR	France
EL	Greece
HR	Croatia
HU	Hungary
IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	The Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovak Republic
SI	Slovenia
SE	Sweden
UK	United Kingdom

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Transitional periods</p> <p>BG and RO: Commitments shall enter into force with effect from 1 January 2014.</p> <p>Recognition</p> <p>EU: EU directives on mutual recognition of diplomas only apply to nationals of EU Member States. The right to practice a regulated professional service in one Member State does not grant the right to practice in another Member State.¹</p>
<p>Legal Advisory Services in respect of public international law and foreign law (i.e. non-EU law)</p> <p>(part of CPC 861)²</p>	<p>AT, CY, DE, EE, IE, LU, NL, PL, PT, SE, UK: None.</p> <p>BE, ES, HR, IT, EL: Economic needs test for IP.</p> <p>LV: Economic needs test for CSS.</p> <p>BG, CZ, DK, FI, HU, LT, MT, RO, SI, SK: Economic needs tests.</p> <p>DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practice. Requirement of a Danish legal examination in order to obtain a Danish licence.</p> <p>FR: Full (simplified) admission to the Bar through an aptitude test is required. Lawyers' access to the professions of "avocat auprès de la Cour de cassation" et "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition.</p> <p>HR: Full admission to the Bar required for legal representation services, is subject to a nationality condition.</p>

¹ In order for third-country nationals to obtain EU-wide recognition of their qualifications, it is necessary that a Mutual Recognition Agreement be negotiated within the framework defined in Article 18 of the Agreement.

² Like the provision of other services, Legal Services are subject to licensing requirements and procedures applicable in Member States of the European Union. For lawyers providing legal services in respect of public international law and foreign law, these may take inter alia the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country.

Sector or sub-sector	Description of reservations
Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	<p>BE, CY, DE, EE, ES, IE, IT, LU, NL, PL, PT, SI, SE, UK: None.</p> <p>AT: The employer must be a member of the relevant professional body in the home country where such body exists.</p> <p>FR: Authorisation requirement. Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs.</p> <p>BG, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test.</p> <p>HR: Residency requirement.</p>
Taxation Advisory Services (CPC 863) ¹	<p>BE, DE, EE, ES, FR, IE, IT, LU, NL, PL, SI, SE, UK: None.</p> <p>AT: The employer must be a member of the relevant professional body in the home country where such body exists; nationality condition for representation before competent authorities.</p> <p>BG, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test.</p> <p>CY: Unbound for the submission of tax returns.</p> <p>PT: Unbound.</p> <p>HR, HU: Residence requirement.</p>
Architectural services and Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	<p>EE, EL, FR, IE, LU, MT, NL, PL, PT, SI, SE, UK: None.</p> <p>BE, ES, HR, IT: Economic needs test for IP.</p> <p>LV: Economic needs test for CSS.</p> <p>FI: The natural person must demonstrate that (s)he possesses special knowledge relevant to the service being supplied.</p> <p>DK: Economic needs test except for CSS stays of up to three months.</p> <p>BG, CY, CZ, DE, FI, HU, LT, RO, SK: Economic needs test.</p> <p>AT: Planning services only, where: Economic needs test.</p> <p>HR, HU, SK: Residence requirement.</p>

¹ Does not include legal advisory and legal representational services on tax matters, which are to be found under Legal Advisory Services in respect of public international law and foreign law.

Sector or sub-sector	Description of reservations
<p>Engineering services And Integrated engineering services (CPC 8672 and CPC 8673)</p>	<p>EE, EL, FR, IE, LU, MT, NL, PL, PT, SI, SE, UK: None. BE, ES, HR, IT: Economic needs test for IP. LV: Economic needs test for CSS. FI: The natural person must demonstrate that (s)he possesses special knowledge relevant to the service being supplied. DK: Economic needs test except for CSS stays of up to three months. BG, CY, CZ, DE, FI, HU, LT, RO, SK: Economic needs test. AT: Planning services only, where: Economic needs test. HR, HU: Residence requirement.</p>
<p>Computer and Related Services (CPC 84)</p>	<p>EE, EL, FR, IE, LU, MT, NL, PL, PT, SI, SE: None. ES, IT: Economic needs test for IP. LV: Economic needs test for CSS. BE: Economic needs test for IP. DK: Economic needs test except for CSS stays of up to three months. AT, DE, BG, CY, CZ, FI, HU, LT, RO, SK, UK: Economic needs test. HR: Residency requirement for CSS. Unbound for IP.</p>
<p>Research and Development Services (CPC 851, 852 excluding psychologists services¹, 853)</p>	<p>EU, except BE, UK: A hosting agreement with an approved research organisation is required². CZ, DK, SK: Economic needs test. BE, UK: Unbound. HR: Residency requirement.</p>
<p>Advertising (CPC 871)</p>	<p>BE, CY, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE, UK: None. AT, BG, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test.</p>

¹ Part of CPC 85201, which is to be found under Medical and dental services.

² For all Member States except DK, the approval of the research organisation and the hosting agreement have to meet the conditions set pursuant to EU Directive 2005/71/EC.

Sector or sub-sector	Description of reservations
Management Consulting Services (CPC 865)	DE, EE, EL, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. ES, IT: Economic needs test for IP. BE, HR: Economic needs test for IP. DK: Economic needs test except for CSS stays of up to three months. AT, BG, CY, CZ, FI, HU, LT, RO, SK: Economic needs test.
Services Related to Management Consulting (CPC 866)	DE, EE, EL, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. BE, ES, HR, IT: Economic needs test for IP. DK: Economic needs test except for CSS stays of up to three months. AT, BG, CY, CZ, FI, LT, RO, SK: Economic needs test. HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.
Technical Testing and Analysis Services (CPC 8676)	BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE, UK: None. DK: Economic needs test except for CSS stays of up to three months. AT, BG, CY, CZ, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test.
Related Scientific and Technical Consulting Services (CPC 8675)	BE, EE, EL, ES, HR, IE, IT, LU, NL, PL, SI, SE, UK: None. AT, CY, CZ, DE, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. DE: Unbound for publicly appointed surveyors. FR: Unbound for "surveying" operations relating to the establishment of property rights and to land law where unbound. BG: Unbound.
Maintenance and repair of vessels (part of CPC 8868)	BE, CY, EE, EL, ES, FR, HR, IT, LV, LU, NL, PL, PT, SI, SE: None. AT, BG, CZ, DE, DK, FI, HU, IE, LT, MT, RO: Economic needs test. SK: Economic needs test. UK: Unbound.
Maintenance and repair of rail transport equipment (part of CPC 8868)	BE, CY, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. AT, BG, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test. UK: Unbound.

Sector or sub-sector	Description of reservations
Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	BE, EE, EL, ES, FR, HR, IT, LV, LU, NL, PL, PT, SI, SE: None. AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, MT, RO, SK: Economic needs test. UK: Unbound.
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	BE, CY, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. AT, BG, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test. UK: Unbound.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	BE, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.
Translation (CPC 87905, excluding official or certified activities)	DE, EE, FR, LU, MT, NL, PL, PT, SI, SE, UK: None. BE, ES, IT, EL: Economic needs test for IP. CY, LV: Economic needs test for CSS. AT, BG, CZ, DK, FI, HU, IE, LT, RO, SK: Economic needs test. HR: Unbound for IP.
Site investigation work (CPC 5111)	BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE, UK: None. AT, BG, CY, CZ, FI, HU, LT, LV, RO, SK: Economic needs test. DK: Economic needs test except for CSS stays of up to three months.
Environmental services (CPC 9401 ² , CPC 9402, CPC 9403, CPC 9404 ³ , part of CPC 9406 ⁴ , CPC 9405, part of CPC 9406, CPC 9409)	BE, EE, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE, UK: None. AT, BG, CY, CZ, DE, DK, EL, FI, HU, LT, LV, RO, SK: Economic needs test.

¹ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under Computer services.

² Corresponds to sewage services.

³ Corresponds to Cleaning Services of Exhaust Gases.

⁴ Corresponds to parts of Nature and Landscape Protection Services.

Sector or sub-sector	Description of reservations
Travel Agencies and Tour Operators Services (including tour managers ¹) (CPC 7471)	AT, CZ, DE, EE, ES, FR, IT, LU, NL, PL, SI, SE: None. DK: Economic needs test except for CSS stays of up to three months. IE: Unbound except for tour managers. BG, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. BE, CY: Unbound, except for tour managers (persons whose function is to accompany a tour group of a minimum of 10 persons, without acting as guides in specific locations) HR: Residency requirement. UK: Unbound.
Entertainment Services other than audiovisual services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	AT, BG, CZ, DE, DK, EE, EL, ES, FI, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE: Advanced qualification ² may be required. Economic Needs Test. SI: Duration of stay limited to 7 days per event. For circus and amusement park services duration of stay is limited to a maximum of 30 days per calendar year. FR: Unbound for CSS, except if: <ul style="list-style-type: none"> - The artists have obtained an employment contract from an authorised entertainment enterprise. - The work permit is delivered for a period not exceeding nine months renewable for the duration of three months. - Compliance with an Economic Need Test is required. Main criteria: assessment of the labour market situation in the area of activity concerned in the geographical area where the service is to be provided. - The entertainment enterprise must pay a tax to the Office Français de l'Immigration et de l'Intégration. CY: Economic needs test for Live Bands and Discotheque Services. BE, UK: Unbound.

¹ Services suppliers whose function is to accompany a tour group of a minimum of 10 persons, without acting as guides in specific locations.

² Where the qualification has not been obtained in the EU and its Member States, the Member State concerned may evaluate whether this is equivalent to the qualification required in its territory.

ANNEX XVI-D to Chapter 6
UKRAINE RESERVATIONS TO ESTABLISHMENT
(Referred to in Article 88(1))

Land ownership

Foreign citizens and persons without citizenship have no right to acquisition of property of agricultural lands. Foreign citizens and persons without citizenship do not have a right to acquire free of charge the land plots, which belong to the State and Municipal property, or to privatize the land plots, previously given to them into use.

Foreign legal persons may acquire property rights only for land plots of non-agricultural destination on the territory of populated localities in case of acquisition of the real estate objects related with business activity carried out in Ukraine, and outside the inhabited localities - in case of acquisition of real estate objects.

There are no restrictions on the rent of land by foreigners and foreign legal entities.

The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons may require an authorization.

Forestry

Forests can be owned only by Ukrainian citizens and legal entities.

The acquisition of state owned properties

Enterprises and governmental agencies in which state ownership exceeds 25% are not authorized to participate in the privatization of Ukrainian enterprises.

Prospecting, exploring for and producing hydrocarbons

Establishment shall be in line with Article 279 (on prospecting, exploring for and producing hydrocarbons in Chapter 11 (Trade-related Energy) of Title IV of this Agreement.

Notary services

Only citizens of Ukraine are permitted to supply notary services.

Medical and dental services

Professional qualification requirements according with Ukrainian legislation. Foreign service suppliers must speak Ukrainian.

Private Services provided by Midwives, Nurses, Physiotherapists and Paramedical Personnel

Professional qualification requirements according with Ukrainian legislation. Foreigner service suppliers must speak Ukrainian.

Postal and Courier Services (including express delivery services)¹

No national treatment for ordinary letters² weighing less than 50 grams and postcards.

Licensing may be required for:

- (i) Handling of addressed written communication on any kind of physical medium³, including:
 - Hybrid mail service
 - Direct mail

¹ The commitment on postal and courier services and express delivery services applies to commercial operators of all forms of ownership, both private and state.

² Ordinary delivery sent via postal box or post office and delivered to postal box at mentioned address without receipts.

³ E.g. letter, postcards.

- (ii) Handling of addressed parcels and packages¹
- (iii) Handling of addressed press products²
- (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail,
 - for which a general Universal Service Obligations exists.

These licenses may be subject to particular universal service obligations and/or financial contribution to a compensation fund.

Educational Services

Primary education services, Secondary education services, Higher education services

In line with Ukrainian legislation, only a citizen of Ukraine may be the head of an educational institution, notwithstanding the type of ownership.

Financial services

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 may be conducted only by legal persons engaged exclusively in issuance of securities, and banks.

¹ Books and catalogues are included in this subsector.

² Magazines, newspapers and periodicals.

Health Related And Social Services

Professional qualification requirements according with Ukrainian legislation for hospital services, including Hospital Management Services and other human health services

Recreational, Cultural And Sporting Services

No national treatment and most favourable nation treatment obligations for access to subsidies to cinema theatre operation services

Foreign investment for news agency services providers is limited to 35%.

Internal Waterways Transport¹

No national treatment and most favourable nation treatment obligations with respect to national cabotage transport. Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Subject to regulations implementing the Mannheim Convention on Rhine Shipping.

¹ Including Services auxiliary to internal waterways transport

Air Transport Services

No national treatment and most favourable nation treatment obligations for domestic and international air transport services and services, whether scheduled or non-scheduled, and services directly related to the exercise of traffic rights, other than aircraft repair and maintenance services, the selling and marketing of air transport services, CRS services and other services auxiliary to air transport services, such as ground handling services, rental services of aircraft with crew and airport operations services. The conditions of mutual market access in air transport shall be dealt with by the Agreement between the European Union and its Member States and Ukraine on the establishment of a common aviation area.

Rail Transport Services

No national treatment and most favourable nation treatment obligations for passenger and freight transportation, other than treatment established under Article 136 of Chapter 6 (Establishment, Trade in Services and Electronic Commerce) of Title IV on of this Agreement.

Road Transport Services

Passenger transportation and freight transportation entities shall be registered as a legal entity.

ANNEX XVI-E to Chapter 6
UKRAINE LIST OF COMMITMENTS ON CROSS-BORDER SERVICES
(Referred to in Article 95)

I. BUSINESS SERVICES	
1. Professional Services	
(a) Legal Services	
- Legal advisory and representation services concerning criminal law (CPC 86111)	(1) None. (2) None.
- Legal advisory and representation services in judicial procedure concerning fields of law, other than criminal law (CPC 86119)	(1) None. (2) None.
- Legal advisory and representation services in statutory procedures (CPC 8612) (CPC 86120)	(1) None. (2) None.
- Legal documentation and certification services (CPC 8613) (CPC 86130)	(1) None. (2) None.
- Other legal advisory and information services, other than notary services (CPC 8619) (CPC 86190)	(1) None. (2) None.
- Consultancy on home country law and international law and third country law (part of CPC 861)	(1) None. (2) None.

- Notary services	(1) Only citizens of Ukraine are permitted to supply notary services. (2) None.
(b) Accounting and bookkeeping services (CPC 862 (except CPC 86211))	(1) None. (2) None.
- Auditing services (CPC 86211)	(1) None, except official audit reports must be confirmed by an auditor or auditing firm of Ukraine. (2) None.
(c) Taxation services (CPC 863)	(1) None. (2) None.
(d) Architectural services (CPC 8671)	(1) None. (2) None.
(e) Engineering services (CPC 8672)	(1) None. (2) None.
(f) Integrated engineering services (CPC 8673)	(1) None. (2) None.
(g) Urban planning and landscape architecture services (CPC 8674)	(1) None. (2) None.
(h) Medical and dental services (CPC 9312)	(1) None. (2) None.
(i) Veterinary services (CPC 932)	(1) None. (2) None.
(j) Private Services provided by Midwives, Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	(1) Unbound. (2) None.
2. Computer and Related Services	
(a) Consultancy services related to the installation of computer hardware (CPC 841)	(1) None. (2) None.
(b) Software implementation services (CPC 842)	(1) None. (2) None.

(c) Data processing services (CPC 843)	(1) None. (2) None.
(d) Data base services (CPC 844)	(1) None. (2) None.
(f) Other computer services: - Maintenance and repair services of office machinery and equipment including computers (CPC 845)	(1) None. (2) None.
- Data preparation services (CPC 849)	(1) None. (2) None.
3. Research and Development Services	
(a) R&D services on natural science (CPC 851)	(1) None. (2) None.
(b) R&D services on social science and humanities (CPC 852)	(1) None. (2) None.
(c) Interdisciplinary R&D services (CPC 853)	(1) None. (2) None.
4. Real Estate Services	
- Real estate services (CPC 821-822)	(1) None. (2) None.
5. Rental/Leasing Services without Operators	
(e) Other - Rental or leasing (other than financial) services (CPC 831-832) - Including Rental or leasing of studio recording equipment (CPC 83109)**	(1) None. (2) None.

6. Other Business Services	
(a) Advertising services (CPC 871)	(1) None. (2) None.
(b) Market research and public opinion polling services (CPC 864)	(1) None. (2) None.
(c) Management consulting service (CPC 865)	(1) None. (2) None.
(d) Services related to management consulting (CPC 866)	(1) None. (2) None.
(e) Technical testing and analysis services, including ships survey services (CPC 8676)	(1) None. (2) None.
(f) Services incidental to agriculture, hunting and forestry (except fire fighting, timber evaluation, forest management including forest damage assessment services) (part of CPC 881)	(1) None. (2) None.
- Consultancy services on fire fighting, timber evaluation, forest management including forest damage assessment services (part of CPC 881)	(1) None. (2) None.
(g) Services incidental to fishing (CPC 882)	(1) None. (2) None.
(h) Services incidental to mining (CPC 883+5115)	(1) None. (2) None.
(i) Services incidental to manufacturing (part of CPC 884 + part of CPC 885)	(1) None. (2) None.
(j) Services incidental to energy distribution (CPC 887)	(1) None. (2) None.

(k) Placement and supply services of Personnel (CPC 872)	(1) None. (2) None.
(m) Related scientific and technical consulting services (CPC 8675)	(1) None. (2) None.
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transportation equipment) (CPC 6112, 6122, 633+8861-8866) Including Automotive Maintenance and Repair Services (CPC 8867)	(1) None. (2) None.
(o) Building-cleaning services (CPC 874)	(1) None. (2) None.
(p) Photographic services (except for aerial photography) (CPC 875)	(1) Unbound (2) None.
(q) Packaging services (CPC 876)	(1) None. (2) None.
(r) Printing, publishing (CPC 88442)	(1) None. (2) None.
(s) Convention services (CPC 87909)*	(1) None. (2) None.
(t) Other	(1) None.
- Translation and interpretation services (CPC 87905)	(2) None.
- Specialty design services (CPC 87907)	(1) None. (2) None.

II. COMMUNICATION SERVICES	
1. and 2. Postal and Courier Services (including express delivery services) ¹	
<p>Services relating to the handling² of items in accordance with the following list of sub-sectors, whether for domestic or foreign destinations. For the purpose of the following commitments, written communication excludes ordinary letters³ weighing less than 50 grams and postcards.</p> <p>(i) Handling of addressed written communication on any kind of physical medium⁴, including:</p> <ul style="list-style-type: none"> - Hybrid mail service - Direct mail <p>(ii) Handling of addressed parcels and packages⁵</p> <p>(iii) Handling of addressed press products⁶</p> <p>(iv) Handling of items referred to in (i) to (iii) above as registered or insured mail</p> <p>(v) Express delivery services⁷ for items referred to in (i) to (iii) above</p> <p>(vi) Handling of non-addressed items</p> <p>(vii) Document exchange⁸</p> <p>(viii) Other services not elsewhere specified</p>	<p>(1) (2) Licensing systems may be established for sub-sectors (i) to (iv), for which a general Universal Service Obligations exists. These licenses may be subject to particular universal service obligations and/or financial contribution to a compensation fund. None for sub-sectors (v) to (viii).</p>

¹ The commitment on postal and courier services and express delivery services applies to commercial operators of all forms of ownership, both private and state.

² "Handling" should be taken to include clearance, sorting, transport and delivery.

³ Ordinary delivery sent via postal box or post office and delivered to postal box at mentioned address without receipts.

⁴ E.g. letter, postcards.

⁵ Books and catalogues are included in this subsector.

⁶ Magazines, newspapers and periodicals.

⁷ Express delivery services are defined as the collection, transport, and delivery of documents, printed matter, parcels, goods or other items on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service.

⁸ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

3. Telecommunication services	
Basic Telecommunications Services:	
(a) Voice telephone services (CPC7521)	(1) None. (2) None.
(b) Packet-switched data transmission services (CPC7523**)	(1) None. (2) None.
(c) Circuit-switched data transmission services (CPC7523**)	(1) None. (2) None.
(d) Telex services (CPC7523**)	(1) None. (2) None.
(e) Telegraph services (CPC7522)	(1) None. (2) None.
(f) Facsimile services (CPC 7521**+7529**)	(1) None. (2) None.
(g) Private leased circuit services (CPC 7522**+7523**)	(1) None. (2) None.
(o) Other	(1) None. (2) None.
- Mobile voice and data services (CPC 75213)	
- Paging services (CPC 75291)	
- Teleconferencing services (CPC 75292)	
- Integrated telecommunication services, excluding broadcasting ¹ (CPC 7526)	

¹ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Value-added Telecommunications Services	
(h) Electronic mail (CPC 7523**)	(1) None. (2) None.
(i) Voice mail (CPC 7523**)	(1) None. (2) None.
(j) On-line information and database retrieval (CPC 7523**)	(1) None. (2) None.
(k) Electronic data interchange (EDI) (CPC 7523**)	(1) None. (2) None.
(l) Value-added facsimile services, including store and forward, store and retrieve (CPC 7523**)	(1) None. (2) None.
(m) Code and protocol conversion	(1) None. (2) None.
(n) On-line information services and/or data processing (including transaction processing) (CPC 843**)	(1) None. (2) None.
III. CONSTRUCTION AND RELATED ENGINEERING SERVICES	
- Pre-erection work at construction sites (CPC 511)	(1) None. (2) None.
(a) General construction work for buildings (CPC 512)	(1) None. (2) None.
(b) Construction work for civil engineering, including dredging services (CPC 513)	(1) None. (2) None.
(c) Assembly, erection of prefabricated constructions and installation work (CPC 514+516)	(1) None. (2) None.
(d) Building completion and finishing work (CPC 517)	(1) None. (2) None.

(e) Other	(1) None.
- Special construction work (CPC515)	(2) None.
- Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)	(1) None. (2) None.
IV. DISTRIBUTION SERVICES	
(a) Commission agents' services (CPC 621, 6111, 6113, 6121)	(1) None. (2) None.
(b) Wholesale trade services (CPC 6121, 61111, 6113, 622 (except CPC 62262))	(1) None. (2) None.
- Wholesale trade services of books, newspapers, magazines (except stationary) (CPC 62262)	(1) None. (2) None.
(c) Retailing services (CPC 631+632+6111+6113 + 6121+613, including audio and video records and tapes CPC 63234)	(1) None. (2) None.
(d) Franchising (CPC 8929)	(1) None. (2) None.
V. EDUCATIONAL SERVICES	
(a) Primary education services (CPC 921)	(1) None. (2) None.
(b) Secondary education services (CPC 922)	(1) None. (2) None.
(c) Higher education services (CPC 923)	(1) None. (2) None.
(d) Adult education services (CPC 924)	(1) None. (2) None.
(e) Other education services (CPC 929)	(1) None. (2) None.

VI. ENVIRONMENTAL SERVICES	
(a) Sewage services (CPC 9401)	(1) None. (2) None.
(b) Refuse disposal services (CPC 9402)	(1) None. (2) None.
(c) Sanitation and similar services (CPC 9403)	(1) None. (2) None.
(d) Other	(1) None.
- Cleaning services of exhaust gases (CPC 9404)	(2) None.
- Noise abatement services (CPC 9405)	(1) None. (2) None.
- Nature and landscape protection services (CPC 9406)	(1) None. (2) None.
- Other environmental protection services (CPC 9409)	(1) None. (2) None.
VII. FINANCIAL SERVICES	
1. All insurance services and insurance-related services	
Foreign insurance companies may provide insurance services via branches only 5 years following Ukraine's accession to the WTO.	
(i) Direct insurance (including co-insurance): (A) Life insurance services (B) Non-life insurance services (including marine and aviation insurance) (ii) Reinsurance and retrocession services (iii) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claims settlement services	(1) Unbound, except none for: - insurance of risks relating to maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; - reinsurance; - services auxiliary to insurance. (2) None.

(iv) Insurance intermediation, such as brokerage and agency	(1) Unbound, except none for: - insurance of risks relating to maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; - reinsurance; After 5 years from the date of accession to the WTO: none. (2) None.
2. Banking and other financial services (excluding insurance)	
(v) Acceptance of deposits and other repayable funds from the public	(1) None. (2) None.
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions	(1) None. (2) None.
(vii) Financial leasing	(1) None. (2) None.
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	(1) None. (2) None.
(ix) Guarantees and commitments	(1) None. (2) None.
(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:	
- (A) money market instruments (including cheques, bills, certificates of deposits)	(1) None. (2) None.
- (B) foreign exchange	(1) None. (2) None.
- (C) derivative products, including, but not limited to, futures and options	(1) Unbound. (2) None.

- (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements	(1) Unbound. (2) None.
- (E) transferable securities	(1) None. (2) None.
- (F) other negotiable instruments, including bullion	(1) None. (2) None.
(xi) 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	(1) None. (2) None.
(xii) Money broking	(1) None. (2) None.
(xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services	(1) None. (2) None.
(xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments	(1) None. (2) None.
(xv) Provision and transfer of financial information, financial data processing and related software by suppliers of other financial services	(1) None. (2) None.
(xvi) Advisory, intermediation and other auxiliary financial services on all the activities, listed in paragraphs (v)-(xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	(1) None. (2) None.

VIII. HEALTH RELATED AND SOCIAL SERVICES	
(a) Hospital services, including Hospital Management Services (CPC 9311)	(1) Unbound. (2) None.
(b) Other human health services (CPC 9319 (except 93191))	(1) Unbound. (2) None.
(c) Social services (CPC 933**)	(1) None. (2) None.
IX. TOURISM AND TRAVEL RELATED SERVICES	
(a) Hotels and restaurants (including catering), including Hotel Management Services (CPC 641-643)	(1) None. (2) None.
(b) Travel agencies and tour operators services (CPC 7471)	(1) None. (2) None.
(c) Tourist guides services (CPC 7472)	(1) None. (2) None.
X. RECREATIONAL, CULTURAL AND SPORTING SERVICES	
(a) Entertainment services (including theatre, live bands and circus services) (CPC 9619) excluding cinema theatre operation services and dance instructor services other than dance sport	(1) Unbound. (2) None.
- Cinema theatre operation services (CPC 96199**)	(1) Unbound. (2) None.
- Dance instructor services, except dance sport (CPC 96195**)	(1) Unbound. (2) None. (3) None.
(b) News agency services (CPC 962)	(1) None. (2) None.
(c) Libraries, archives, museums and other cultural services (CPC 963)	(1) Unbound. (2) None.
(d) Sporting services (CPC 9641) and other recreational services (CPC 9649) excluding gambling and betting services	(1) None. (2) None.

XI. TRANSPORT SERVICES	
1. MARITIME TRANSPORT SERVICES	
- International Transport (freight and passengers) (CPC 7211 and 7212 less cabotage transport)	(1) (a) Liner Shipping: none. (b) Bulk, tramp, and other international shipping, including passenger transportation; none. (2) None.
- Maritime Cargo Handling Services (CPC 741) - Storage and warehousing Services (CPC 742) - Customs Clearance Services for Maritime Transport Services - Container Station and Depot Services - Maritime Agency Services - (Maritime) Freight Forwarding Services	(1) Unbound. (2) None.
2. Internal waterways transport	
(a) Passenger transportation and freight transportation (excluding cabotage) (CPC 7221 + CPC 7222)	(1) Measures based upon existing or future agreements on access to inland waterways (inc. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping and the Belgrade Convention on Danube Navigation. (2) None.
(b) Rental services of vessels with crew (CPC7213)	(1) None. (2) None.
(d) Maintenance and repair of vessels (CPC 8868**)	(1) None. (2) None.
(e) Pushing and towing services (CPC7224)	(1) None. (2) None.
(f) Supporting services for internal water transport (CPC 745)	(1) None. (2) None.

3. Air Transport Services	
(a) Aircraft repair and maintenance services	(1) None. (2) None.
(b) Sales and marketing of air transport services	(1) None. (2) None.
(c) Computer Reservation System (CRS)	(1) None. (2) None.
4. Rail Transport Services	
(a), (b) Passenger and freight transportation (CPC 7111+7112)	(1) Unbound. (2) None.
Off line: (d) Maintenance and repair of railway transportation equipment (CPC 8868**)	(1) None. (2) None.
(e) Supporting services for railway transportation services (CPC 743)	(1) None. (2) None.
5. Road Transport Services	
(a) Passenger transportation (CPC 7121+7122)	(1) Unbound. (2) None.
(b) Freight transportation (CPC 7123)	(1) Unbound. (2) None.
(c) Rental of commercial vehicles with operator (CPC 7124)	(1) None. (2) None.
(d) Maintenance and repair of road transport equipment (CPC 6112+8867)	(1) None. (2) None.
(e) Supporting services for road transport services (CPC 744)	(1) None. (2) None.

6. Pipeline Transport	
(a) Transportation of fuels (CPC 7131)	(1) None. (2) None.
(b) Transportation of other goods (CPC 7139)	(1) None. (2) None.
7. Services auxiliary to all modes of transport except maritime transport	
(a) Cargo handling services (CPC741)	(1) Unbound for air transport ground-handling services. (2) None.
(b) Storage and warehouse services (CPC 742)	(1) Unbound for air transport ground-handling services. (2) None.
(c) Freight transport agency services (CPC 748)	(1) None. (2) None.
(d) Other - Freight Inspection (Part of CPC 749)	(1) Unbound (2) None.
XII. Other Services not elsewhere specified	
- Beauty and Physical Well-Being Services - Massage Services excluding Therapeutic Massage (part of CPC Ver. 1.0: 97230) ¹	(1) Unbound (2) None.
- Spa Services (part of CPC Ver. 1.0: 97230) ¹ , including Spa Management Services	(1) Unbound (2) None.
- Hairdressing and other beauty services (CPC 9702)	(1) Unbound (2) None.

¹ This subclass does not include medical treatment services, cf. 931.
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ANNEX XVI-F to Chapter 6
RESERVATIONS ON CONTRACTUAL SERVICES SUPPLIERS AND
INDEPENDENT PROFESSIONALS

Ukraine

1. The list of reservations below indicates the services sectors liberalised pursuant to Articles 101(2) and 102(2) (CSS and IP) for which limitations on contractual service suppliers and independent professionals (CSS and IP) apply and specifies such limitations.
2. The list is composed of the following elements:
 - (a) the first column indicating the sector or sub-sector in which limitations apply; and
 - (b) the second column describing the applicable limitations.

Ukraine does not undertake any commitment for contractual service suppliers and independent professionals for any services sector other than those which are explicitly listed below.

3. In identifying individual sectors and sub-sectors:
 - (a) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991; and
 - (b) CPC ver. 1.0 means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.
4. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour/management dispute or negotiation.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Articles 101(2) and 102(2) (CSS and IP). Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, and need to have a legal domicile in the territory where the economic activity is performed), even if not listed below, apply in any case to contractual service suppliers and independent professionals of the EU Party and its Member States.
6. The list below does not include measures concerning subsidies granted by a Party.

7. The list below is without prejudice to the existence of public monopolies or exclusive rights in the relevant sectors, as set out by Ukraine in its Schedule (Annex XVI-D or Annex XVI-E) to Chapter 6 (Establishment, Trade in Services and Electronic Commerce) of Title IV of this Agreement.

8. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

Sector or sub-sector	Description of reservations
Legal Advisory Services in respect of public international law and foreign law (part of CPC 861)	None.
Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	None.
Taxation Advisory Services (CPC 863) ¹	None.
Architectural services and Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	None.

¹ Does not include legal advisory and legal representational services on tax matters, which are to be found under Legal Advisory Services in respect of public international law and foreign law.

Sector or sub-sector	Description of reservations
Engineering services and Integrated engineering services (CPC 8672 and CPC 8673)	None.
Computer and Related Services (CPC 84)	None.
Research and Development Services (CPC 851, 852 excluding psychologists services ¹ , 853)	A hosting agreement with an approved research organisation is required.
Advertising (CPC 871)	None.
Management Consulting Services (CPC 865)	None.
Services Related to Management Consulting (CPC 866)	None.
Technical Testing and Analysis Services (CPC 8676)	None.
Related Scientific and Technical Consulting Services (CPC 8675)	None.
Maintenance and repair of vessels (part of CPC 8868)	None.
Maintenance and repair of rail transport equipment (part of CPC 8868)	None.
Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	None.

¹ Part of CPC 85201, which is to be found under Medical and dental services.

Sector or sub-sector	Description of reservations
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
Translation (CPC 87905, excluding official or certified activities)	None.
Site investigation work (CPC 5111)	None.
Environmental services (CPC 9401 ² , CPC 9402, CPC 9403, CPC 9404 ³ , part of CPC 94060 ⁴ , CPC 9405, part of CPC 9406, CPC 9409)	None.
Travel Agencies and Tour Operators Services (including tour managers ⁵) (CPC 7471)	None.
Entertainment Services other than audiovisual services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	Advanced qualification ⁶ may be required.

¹ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under Computer services.

² Corresponds to sewage services.

³ Corresponds to Cleaning Services of Exhaust Gases.

⁴ Corresponds to parts of Nature and Landscape Protection Services.

⁵ Services suppliers whose function is to accompany a tour group of a minimum of 10 persons, without acting as guides in specific locations.

⁶ Where the qualification has not been obtained in Ukraine, Ukraine may evaluate whether this is equivalent to the qualification required in its territory.

REGULATORY APPROXIMATION

ARTICLE 1

Scope

1. This Annex provides for regulatory approximation between the Parties in the following sectors: Financial Services, Telecommunication Services, Postal and Courier Services, International Maritime Transport Services (hereinafter referred to as "sectors concerned by regulatory approximation").
2. The applicable provisions of European Union acts for the sectors concerned by regulatory approximation are contained respectively in Appendices XVII-2 to XVII-5, hereinafter referred to as "the Appendices".
3. Special rules on monitoring of the regulatory approximation process are contained in Appendix XVII-6.

ARTICLE 2

General principles and obligations on regulatory approximation

1. The applicable provisions of the acts referred to in Appendices XVII-2 to XVII-5 shall be binding upon the Parties in accordance with the horizontal adaptations and procedural rules laid down in Appendix XVII-1 and with the specific arrangements provided in Appendices XVII-2 to XVII-5. The parties shall ensure full and complete implementation of those provisions.¹
2. The applicable provisions of the acts referred to in paragraph 1 shall be made part of Ukraine's internal legal order as follows:
 - (a) an act corresponding to a EU Regulation or Decision shall as such be made part of the internal legal order of Ukraine;
 - (b) an act corresponding to a EU Directive shall leave to the authorities of Ukraine the choice of form and method of implementation.
3. The Parties shall cooperate to ensure compliance with this Annex by Ukraine via:
 - periodic consultations, within the framework of the Trade Committee on the interpretation of the applicable provisions for the sectors concerned by regulatory approximation and other related areas covered by the Agreement;

¹ The *acquis* applies in its entirety, including with the exceptions granted to EU Member States during their accession process.

- periodic discussions on institutional, capacity and resourcing issues relevant to the process of regulatory approximation;
- consultations and exchange of information on existing and new legislation according to Title VII (Institutional, General and Final Provisions) of this Agreement.

4. The Parties shall inform each other of their respective authorities responsible for the sectors concerned by regulatory approximation.

5. Pursuant to the principle of sincere cooperation, the Parties shall, in full mutual respect, assist each other in carrying out the tasks which flow from this Annex and its Appendices. The Parties shall take any appropriate measure to ensure fulfilment of the obligations arising out of this Annex and its Appendices or resulting from the acts of the institutions of the European Union. The Parties shall facilitate the achievement of regulatory approximation and refrain from any measure which could jeopardise or delay the attainment of the objectives of this Agreement.

ARTICLE 3

Regulatory approximation before full internal market treatment
has been granted in a specific sector

1. In line with Articles 114, 124, 133 and 139 of Chapter 6 (Establishment, Trade in Services and Electronic Commerce) and Chapter 7 (Current Payments and Movement of Capital) of Title IV of this Agreement and Article 2(1) of this Annex, Ukraine shall transpose and continuously implement the existing EU legislation listed in the Appendices into its domestic legal system in accordance with Article 2(2) of this Annex.
2. In order to guarantee legal certainty, the EU Party will inform Ukraine and the Trade Committee regularly in writing on all new or amended sector-specific EU legislation.
3. The Trade Committee shall add within three months any new or amended EU legislative act to the Appendices. Once a new or amended EU legislative act has been added to the relevant Appendix, Ukraine shall transpose the legislation into its domestic legal system in accordance with Article 2(2) of this Annex. The Trade Committee shall also decide on an indicative period for the transposition of the act.
4. In case Ukraine expects to face particular difficulties in transposing an EU legislative act into its domestic legislation, it shall inform the EU and the Trade Committee immediately thereof. The Trade Committee may decide whether Ukraine under exceptional circumstances can be partly and temporarily exempted from its transposition obligations under Article 3(3) of this Annex.

5. Should the Trade Committee grant such derogation based on Article 3(4) of this Annex, Ukraine shall report regularly on the progress reached to transpose the relevant EU legislation.

ARTICLE 4

Assessment of the transposition and implementation of EU legislation and additional market access

1. The gradual transition of Ukraine to full enactment and complete and full implementation of all applicable provisions for the sectors concerned by regulatory approximation shall be subject to regular assessment and monitoring in accordance with Appendix XVII-6.

2. When Ukraine is satisfied that the conditions for completing the enactment and implementation, including adequate supervisory capacity and supervisory arrangements, of all applicable provisions in a given sector or sectors concerned by regulatory approximation have been fulfilled, it shall inform the European Union that a comprehensive assessment should be carried out in that sector. The assessments shall be carried out by the European Union in cooperation with Ukraine according to the principles set-out in Appendix XVII-6. Upon completion of this assessment the European Union shall propose a decision to the Trade Committee.

3. If the European Union determines, on the basis of the assessment referred to in paragraph 2, that the conditions are fulfilled, it shall inform the Trade Committee accordingly. The Trade Committee may decide thereafter that the Parties shall grant each other internal market treatment with respect to the services sector(s) concerned by regulatory approximation. Such treatment requires that with respect to the sector(s) there shall be:

- no restrictions on the freedom of establishment of juridical persons of the EU or Ukraine in the territory of either of them and that juridical persons formed in accordance with the law of an EU Member State or Ukraine and having their registered office, central administration or principal place of business within the territory of the Parties shall, for the purposes of this Agreement, be treated in the same way as juridical persons of EU Member States or Ukraine. This shall also apply to the setting up of agencies, branches or subsidiaries by juridical persons of the EU or Ukraine established in the territory of the other Party; and
- no restrictions on freedom to provide services by a juridical person within the territory of the other Party in respect of persons of EU Member States and Ukraine who are established in the EU or Ukraine.

4. For the purposes of this treatment all relevant definitions contained in Article 86 of Chapter 6 (Establishment, Trade in Services and Electronic Commerce) of Title IV of this Agreement shall apply.

5. Such treatment shall not apply, so far as any given Party is concerned, to activities which in that Party are connected, even occasionally, with the exercise of official authority.

6. For the sake of clarity, such treatment shall not include the right to take up and pursue activities as self-employed persons and to set up and manage undertakings and shall not prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its 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 the Agreement.¹

7. Paragraph 3 and measures taken in pursuance thereof shall not prejudice the applicability of provisions laid down by law, regulation or administrative action providing for special treatment for foreign nationals on grounds of public policy, public security or public health.

8. If the European Union determines that the conditions for granting internal market treatment are not fulfilled it shall report so to the Trade Committee. The European Union shall in accordance with Appendix XVII-6 recommend to Ukraine specific measures and determine an implementing period within which these improvements can reasonably be implemented. Before the end of that implementing period, a second and, if necessary, further assessments shall be made as to whether the recommended measures have effectively and satisfactorily been implemented.

¹ The sole fact of requiring a visa for natural persons of certain countries and not for those of others shall not be regarded as nullifying or impairing benefits under the Agreement.

ARTICLE 5

Implementation by Ukraine of EU legislation after the granting of full internal market treatment in a specific sector

1. The European Union maintains its right to adopt new legislation or amend its existing legislation in the sectors concerned by regulatory approximation. The European Union shall notify Ukraine and the Trade Committee in writing in a timely manner of any new legally binding act in the sectors concerned by regulatory approximation once it has been adopted by the European Union.
2. The Trade Committee shall decide within three months to add a particular new or amended EU legislative act to the Appendices.
3. Once a new or amended EU legislative act has been added to the relevant Appendix, Ukraine shall transpose and implement the legislation into its domestic legal system in accordance with Article 2(1) and (2) of this Annex and in line within the following deadlines:
 - (a) A Regulation shall be implemented and enforced at the latest 3 months after the entry into force date provided for in Regulation, unless otherwise decided by the Trade Committee.
 - (b) Directives shall be implemented and enforced at the latest 3 months after the transposition period provided for in the Directive has expired, unless otherwise decided by the Trade Committee.

Ukraine shall ensure that at the end of the relevant time period, its legal order is fully compliant with the EU legal act to be implemented.

4. An assessment of the implementation will be carried out by the European Union in cooperation with Ukraine according to the principles set out in Appendix XVII-6.

5. In case Ukraine expects to face particular difficulties in transposing a new or amended EU legislative act into its domestic legislation, it shall inform the European Union and the Trade Committee immediately thereof. The Trade Committee may decide whether Ukraine can under exceptional circumstances temporarily and partly be exempted from its transposition obligations under Article 5(3) of this Annex as far as new or amended EU legislative acts are concerned. Should the Trade Committee grant such derogation, Ukraine shall report regularly on the progress reached to transpose the relevant EU legislation.

6. If notwithstanding the application of Article 5(2), (3) and (5) of this Annex, agreement cannot be reached on the addition of a new or amended EU legislative to the Appendices 3 months after its notification to the Trade Committee, the European Union may decide to suspend the granting of internal market treatment in the sector concerned. In the event that the Ukraine disagrees as to the proportionality of the suspension measures either of them may resort to dispute settlement in accordance with Article 7 of this Annex. These suspension measures shall be lifted immediately once the Trade Committee succeeds, regarding new or amended EU legislative acts, in updating the relevant Appendix or finds an otherwise mutually acceptable solution to the problem.

7. When Ukraine wishes to adopt new legislation or amend its existing legislation in the sectors concerned by regulatory approximation, the reporting and assessment requirements set out in Appendix XVII-6 shall apply.

ARTICLE 6

Interpretation

Insofar as the provisions of this Annex and the applicable provisions specified in the Appendices are identical in substance to corresponding rules of the Treaty on the Functioning of the European Union and to acts adopted pursuant thereto, those provisions shall, in their implementation and application, be interpreted in conformity with the relevant rulings of the Court of Justice of the European Union.

ARTICLE 7

Failure to comply with this Annex

1. If a Party is of the opinion that the other Party does not comply with the obligations set out in this Annex, it shall inform the other Party and the Trade Committee immediately and in writing thereof.

2. The Party concerned may submit to the other Party and the Trade Committee a formal request that the matter in dispute be resolved, and shall provide all relevant information required for a thorough examination of the situation.
3. Following such request, the rules and procedures of Chapter 14 (Dispute Settlement) of Title IV of this Agreement shall apply.
4. By way of derogation from Articles 312, 313 and 315(1) of Chapter 14 (Dispute Settlement) of Title IV of this Agreement, should it be found that a Party is not complying with an arbitration panel ruling and should there be exceptional circumstances requiring urgent action, the other Party shall be entitled to suspend obligations arising from Article 4(3) of this Annex immediately.
5. Such suspension measures shall be lifted immediately following full implementation of the arbitration report by the Party concerned.

ARTICLE 8

Safeguard measures – principles

1. If serious economic, societal or environmental difficulties of a sectoral or regional nature liable to persist have arisen or threaten to arise in either Party, the Party concerned may take appropriate safeguard measures with respect to the treatment granted pursuant to Article 4(3) of this Annex under the conditions and procedures laid down in Article 9(1) to (6) of this Annex.

2. Such safeguard measures shall be restricted with regard to their scope and duration to what is strictly necessary in order to remedy the situation in the sector or region concerned. Priority shall be given to such measures as will least disturb the functioning of this Agreement.

ARTICLE 9

Safeguard measures – procedures

1. If a Party is considering taking safeguard measures, it shall notify the other Party of its intention through the Trade Committee and shall provide all relevant information.
2. The Parties shall immediately enter into consultations in the Trade Committee with a view to finding a mutually acceptable solution. A Party shall abstain from taking safeguard measures until attempts have been made to find a mutually acceptable solution.
3. The Party concerned may not take safeguard measures until one month has elapsed after the date of notification under paragraph 1 of this Article, unless the consultation procedure under paragraph 2 of this Article has been concluded before the expiration of the said time limit. By derogation from this requirement, when exceptional circumstances requiring urgent action exclude prior examination, a Party may immediately apply the protective measures strictly necessary to remedy the situation.

4. The Party concerned shall without delay notify the Trade Committee of the safeguard measures taken and shall provide all relevant information.
5. Any safeguard measure shall be discontinued once the factors leading to the adoption of that measure cease to exist.
6. The safeguard measures taken shall be the subject of continuous consultations in the Trade Committee with a view to their abolition or to the limitation of their scope of application.
7. If, notwithstanding the application of paragraph 6, no mutually acceptable solution can be found within 6 months and the safeguard measure creates an imbalance between the rights and obligations of the Parties in the sector concerned, the Party concerned may take such proportionate rebalancing measures as strictly necessary to remedy the imbalance. Priority shall be given to such measures as will least disturb the functioning of the Chapter 6 (Establishment, Trade in Services and Electronic Commerce) of Title IV of this Agreement, this Annex and its Appendices.
8. The Party concerned shall without delay notify the Trade Committee of the rebalancing measures taken and shall provide all relevant information. Any such rebalancing measure shall be discontinued immediately once the factors leading to the adoption of that measure cease to exist.
9. Any rebalancing measure taken shall be the subject of continuous consultations in the Trade Committee with a view of their abolition or to the limitation of their scope of application.

ARTICLE 10

Specific provisions on Financial Services

1. With respect to financial services or a specific sector or sub-sector of financial services, nothing in this Agreement shall be construed as limiting the authority of the Parties to take all appropriate and immediate measures pursuant to Article 126 (Prudential carve-out) of Chapter 6 (Establishment, Trade in Services and Electronic Commerce) of Title IV of this Agreement after granting internal market treatment.
2. Any measure adopted pursuant to the provisions of paragraph 1 may not be subject to the dispute settlement procedure established under Chapter 14 (Dispute Settlement) of Title IV of this Agreement.

ARTICLE 11

Modification of this Annex

The Trade Committee may decide to modify the provisions of this Annex XVII in case it deems it necessary.

HORIZONTAL ADAPTATIONS AND PROCEDURAL RULES

The provisions of the acts specified in Appendices XVII-2 to XVII-5 (hereinafter the "Appendices") shall be applicable in accordance with this Agreement and points 1 to 6 of this Appendix, unless otherwise provided in the Appendices. The specific adaptations necessary for individual acts are set out in the Appendices.

This Agreement shall be applicable in accordance with the procedural rules set out in points 7, 8 and 9 of this Appendix.

1. Introductory parts of the acts

The preambles of the acts specified are not adapted for the purposes of this Agreement. They are relevant to the extent necessary for the proper interpretation and application, within the framework of this Agreement, of the provisions contained in such acts.

2. Specific terminology of the acts

The following terms used by the acts specified in Annex XVII to this Agreement shall read as follows:

- (a) the term "Community" or "European Union" shall read "EU-Ukraine";
- (b) the terms "Community or European Union law ", "Community or European Union legislation", "Community or European Union instruments" and "EC Treaty" or "Treaty on the Functioning of the EU" shall read "EU-Ukraine Free Trade Agreement";
- (c) the term "Official Journal of the European Communities" or "Official Journal of the European Union" shall read "Official Journals of the Parties".

3. References to Member States

Whenever acts specified in Appendices XVII-2 to XVII-5 to this Agreement contain references to "Member State(s)", the references shall be understood to include, apart from the Member States of the European Union, also Ukraine.

4. Reference to territories

Whenever the acts referred to contain references to the territory of the "Community", "European Union" or of the "common market" the references shall for the purposes of the Agreement be understood to be references to the territories of the Parties as defined in Article 483 of this Agreement.

5. Reference to institutions

Whenever the acts referred to contain references to EU institutions, committees or other bodies, it is understood that Ukraine will not become a member of such institutions, committees or bodies.

6. Rights and obligations

Rights conferred and obligations imposed upon the EU Member States or their public entities, undertakings or individuals in relation to each other, shall be understood to be conferred or imposed upon Contracting Parties, the latter also being understood, as the case may be, as their competent authorities, public entities, undertakings or individuals.

7. Cooperation and exchange of information

To facilitate the exercise of the relevant powers of the competent authorities of the Parties, such authorities shall upon request mutually exchange all information necessary for the proper functioning of this Agreement.

8. Reference to languages

The Parties shall be entitled to use, in the procedures established in the ambit of this Agreement, any official language of the institutions of the European Union or of Ukraine. If a language which is not an official language of the institutions of European Union is used in an official document, a translation into an official language of the institutions of the European Union shall be simultaneously submitted.

9. Entry into force and implementation of acts

Provisions on the entry into force or implementation of the applicable provisions referred to in the acts listed in the Annexes are not relevant for the purposes of the Agreement. The time limits and dates for Ukraine enacting the applicable provisions and ensuring their complete and full implementation are set out in the arrangements specified in the Annexes.

RULES APPLICABLE TO FINANCIAL SERVICES

The applicable provisions of the following EU acts shall be applicable in accordance with the provisions on horizontal adaptations set out in Appendix XVII-1 unless otherwise specified. Where necessary, specific adaptations for each individual act are set out hereafter.

Applicable provisions to be adopted:

A. Banking

Directive 2006/48/EC of the European Parliament and of the Council of 14 June 2006 relating to the taking up and pursuit of the business of credit institutions (recast) (hereinafter referred to as "Directive 2006/48/EC")

Timetable: The Directive's applicable provisions shall be implemented according to the following timetable.

Expected progress in adoption of EU regulation for credit institutions	Applicable provisions of Directive 2006/48/EC	Expected timeframe for implementation
Requirements for access to the taking up and pursuit of the business of credit institutions	Title II	4 years
Relations with third countries	Title IV	4 years
Principles of prudential supervision	Title V chapter 1 Section 2-4	4 years
Definition of own funds	Title V chapter 2 section 1	4 years
Large exposures provisions	Title V chapter 2 section 5	4 years
Provisions against risk in accordance with Basel I: <ul style="list-style-type: none"> – Capital requirements for credit risk – Capital requirements for position risk, settlement and counterparty risk, FX and commodity risk. – Excluding the application of Article 123 and Title V chapter 5, namely the supervisory review process and disclosure requirements 	Title V chapter 2 section 2	4 years

Expected progress in adoption of EU regulation for credit institutions	Applicable provisions of Directive 2006/48/EC	Expected timeframe for implementation
<p>Remaining provision of the Directive (in accordance with Basel II) especially:</p> <ul style="list-style-type: none"> – Capital requirements for credit risk – Capital requirements for operational risk – Capital requirements for position risk, settlement and counterparty risk, FX and commodity risk. – Application of Article 123 and Title V chapter 5, namely the supervisory review process and disclosure requirements <p>Title V Chapter 4 on supervision</p>		6 years

Commission Directive 2007/18/EC of 27 March 2007 amending Directive 2006/48/EC of the European Parliament and of the Council as regards the exclusion or inclusion of certain institutions from its scope of application and the treatment of exposures to multilateral development banks

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2007/44/EC of the European Parliament and of the Council of 5 September 2007 amending Council Directive 92/49/EEC and Directives 2002/83/EC, 2004/39/EC, 2005/68/EC and 2006/48/EC as regards procedural rules and evaluation criteria for the prudential assessment of acquisitions and increase of holdings in the financial sector

Timetable: The Directive's provisions shall be implemented within 6 years after entry into force of this Agreement.

Directive 2006/49/EC of the European Parliament and of the Council of 14 June 2006 on the capital adequacy of investment firms and credit institutions (recast) (hereinafter referred to as "Directive 2006/49/EC")

Timetable: The Directive's provisions shall be implemented according to the following timetable

Expected progress in adoption of EU regulation for investment firms	Applicable provisions of Directive 2006/49/EC	Expected deadline to implement by Ukraine
Initial capital	Chapter 2	4 years
Trading book definition	Chapter 3	4 years
Own funds	Chapter 4	4 years
Provisions against risk in accordance with Basel I: – Capital requirements for credit risk – Capital requirements for position risk, settlement and counterparty risk, FX and commodity risk.	Chapter 5 section 1	4 years
Remaining provision of the Directive.		6 years

Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2009/110/EC of the European Parliament and of the Council of 16 September 2009 on the taking up, pursuit of and prudential supervision of the business of electronic money institutions

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 94/19/EC of the European Parliament and of the Council of 30 May 1994 on deposit-guarantee schemes

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2001/65/EC of the European Parliament and of the Council of 27 September 2001 amending Directives 78/660/EEC, 83/349/EEC and 86/635/EEC as regards the valuation rules for the annual and consolidated accounts of certain types of companies as well as of banks and other financial institutions

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2003/51/EC of the European Parliament and of the Council of 18 June 2003 amending Directives 78/660/EEC, 83/349/EEC, 86/635/EEC and 91/674/EEC on the annual and consolidated accounts of certain types of companies, banks and other financial institutions and insurance undertakings

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 amending Council Directives 78/660/EEC on the annual accounts of certain types of companies, 83/349/EEC on consolidated accounts, 86/635/EEC on the annual accounts and consolidated accounts of banks and other financial institutions and 91/674/EEC on the annual accounts and consolidated accounts of insurance undertakings

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Council Directive 89/117/EEC of 13 February 1989 on the obligations of branches established in a Member State of credit institutions and financial institutions having their head offices outside that Member State regarding the publication of annual accounting documents

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2001/24/EC of the European Parliament and of the Council of 4 April 2001 on the reorganisation and winding up of credit institutions

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

B. Insurance

Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (recast version)

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement, with the exception of Articles 127 and 17c, which shall be implemented within 8 years after entry into force of this Agreement.

Directive 2009/103/EC of the European Parliament and the Council of 16 September 2009 relating to insurance against civil liability in respect of the use of motor vehicles, and the enforcement of the obligation to insure against such liability (codified version)

Timetable: The Directive's provisions shall be implemented within 2 years, with the exception of Article 9 which shall be implemented 8 years after entry into force of this Agreement.

Council Directive 91/674/EEC of 19 December 1991 on the annual accounts and consolidated accounts of insurance undertakings

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

92/48/EEC: Commission Recommendation of 18 December 1991 on insurance intermediaries

Timetable: no need for legislative initiative.

Directive 2002/92/EC of the European Parliament and of the Council of 9 December 2002 on insurance mediation

Timetable: The Directive's provisions shall be implemented within 2 years after entry into force of this Agreement.

Directive 2003/41/EC of the European Parliament and of the Council of 3 June 2003 on the activities and supervision of institutions for occupational retirement provision

Timetable: The Directive's provisions shall be implemented within 2 years after entry into force of this Agreement.

C. Securities

Directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004 on markets in financial instruments amending Council Directives 85/611/EEC and 93/6/EEC and Directive 2000/12/EC of the European Parliament and of the Council and repealing Council Directive 93/22/EEC

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Directive 2006/73/EC of 10 August 2006 implementing Directive 2004/39/EC of the European Parliament and of the Council as regards organisational requirements and operating conditions for investment firms and defined terms for the purposes of that Directive

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EC) No 1287/2006 of 10 August 2006 implementing Directive 2004/39/EC of the European Parliament and of the Council as regards record-keeping obligations for investment firms, transaction reporting, market transparency, admission of financial instruments to trading, and defined terms for the purposes of that Directive

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2003/71/EC of the European Parliament and of the Council of 4 November 2003 on the prospectus to be published when securities are offered to the public or admitted to trading and amending Directive 2001/34/EC

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EC) No 809/2004 of 29 April 2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards information contained in prospectuses as well as the format, incorporation by reference and publication of such prospectuses and dissemination of advertisements

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EC) No 1787/2006 of 4 December 2006 amending Commission Regulation (EC) No 809/2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards information contained in prospectuses as well as the format, incorporation by reference and publication of such prospectuses and dissemination of advertisements

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Directive 2007/14/EC of 8 March 2007 laying down detailed rules for the implementation of certain provisions of Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 97/9/EC of the European Parliament and of the Council of 3 March 1997 on investor-compensation schemes

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2003/6/EC of the European Parliament and of the Council of 28 January 2003 on insider dealing and market manipulation (market abuse)

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Directive 2004/72/EC of 29 April 2004 implementing Directive 2003/6/EC of the European Parliament and of the Council as regards accepted market practices, the definition of inside information in relation to derivatives on commodities, the drawing up of lists of insiders, the notification of managers' transactions and the notification of suspicious transactions

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Directive 2003/124/EC of 22 December 2003 implementing Directive 2003/6/EC of the European Parliament and of the Council as regards the definition and public disclosure of inside information and the definition of market manipulation

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Directive 2003/125/EC of 22 December 2003 implementing Directive 2003/6/EC of the European Parliament and of the Council as regards the fair presentation of investment recommendations and the disclosure of conflicts of interest

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EC) No 2273/2003 of 22 December 2003 implementing Directive 2003/6/EC of the European Parliament and of the Council as regards exemptions for buy-back programmes and stabilisation of financial instruments

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September on Credit Rating Agencies

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2000/64/EC of the European Parliament and of the Council of 7 November 2000 amending Council Directives 85/611/EEC, 92/49/EEC, 92/96/EEC and 93/22/EEC as regards exchange of information with third countries.

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2001/34/EC of the European Parliament and of the Council of 28 May 2001 on the admission of securities to official stock exchange listing and on information to be published on those securities

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2006/31/EC of the European Parliament and of the Council of 5 April 2006 amending Directive 2004/39/EC on markets in financial instruments, as regards certain deadlines

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EC) No 211/2007 of 27 February 2007 amending Regulation (EC) No 809/2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards financial information in prospectuses where the issuer has a complex financial history or has made a significant financial commitment

Timetable: The Regulations' provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EC) No 1569/2007 of 21 December 2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council.

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2008/10/EC of the European Parliament and of the Council of 11 March 2008 amending Directive 2004/39/EC on markets in financial instruments, as regards the implementing powers conferred on the Commission

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2008/11/EC of the European Parliament and of the Council of 11 March 2008 amending Directive 2003/71/EC on the prospectus to be published when securities are offered to the public or admitted to trading, as regards the implementing powers conferred on the Commission

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Directive 2008/26/EC of the European Parliament and of the Council of 11 March 2008 amending Directive 2003/6/EC on insider dealing and market manipulation (market abuse), as regards the implementing powers conferred on the Commission

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EC) No 1289/2008 of 12 December 2008 amending Commission Regulation (EC) N° 809/2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards elements related to prospectuses and advertisements

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

D. UCITS

Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (recast).

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Directive 2010/43/EU of 1 July 2010 implementing Directive 2009/65/EC of the European Parliament and of the Council as regards organisational requirements, conflicts of interest, conduct of business, risk management and content of the agreement between a depositary and a management company

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Directive 2010/44/EU of 1 July 2010 implementing Directive 2009/65/EC of the European Parliament and of the Council as regards certain provisions concerning fund mergers, master-feeder structures and notification procedures

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EU) No 583/2010 of 1 July 2010 implementing Directive 2009/65/EC of the European Parliament and of the Council as regards key investor information and conditions to be met when providing key investor information or the prospectus in a durable medium other than paper or by means of a website

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Regulation (EU) No 584/2010 of 1 July 2010 implementing Directive 2009/65/EC of the European Parliament and of the Council as regards the form and content of the standard notification letter and UCITS attestation, the use of electronic communication between competent authorities for the purpose of notification, and procedures for on-the-spot verifications and investigations and the exchange of information between competent authorities

Timetable: The Regulation's provisions shall be implemented within 4 years after entry into force of this Agreement.

Commission Directive 2007/16/EC of 19 March 2007 implementing Council Directive 85/611/EEC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) as regards the clarification of certain definitions

Timetable: The Directive's provisions shall be implemented within 4 years after entry into force of this Agreement.

E. Market infrastructure

Directive 2002/47/EC of the European Parliament and of the Council of 6 June 2002 on financial collateral arrangements

Timetable: The Directive's provisions shall be implemented within 6 years after entry into force of this Agreement.

Directive 2009/44/EC of the European Parliament and of the Council of 6 May 2009 amending Directive 98/26/EC on settlement finality in payment and securities settlement systems and Directive 2002/47/EC on financial collateral arrangements as regards linked systems and credit claims

Timetable: The Directive's provisions shall be implemented within 6 years after entry into force of this Agreement.

Directive 98/26/EC of the European Parliament and of the Council of 19 May 1998 on settlement finality in payment and securities settlement systems.

Timetable: The Directive's provisions shall be implemented within 6 years after entry into force of this Agreement.

F. Payments

Directive 2007/64/EC of the European Parliament and of the Council of 13 November 2007 on payment services in the internal market amending Directives 97/7/EC, 2002/65/EC, 2005/60/EC and 2006/48/EC and repealing Directive 97/5/EC

Timetable: The Directive's provisions shall be implemented within 5 years after entry into force of this Agreement.

G. Anti-Money Laundering

Directive 2005/60/EC of the European Parliament and of the Council of 26 October 2005 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing

Timetable: The Directive's provisions shall be implemented within 2 years after entry into force of this Agreement.

Commission Directive 2006/70/EC of 1 August 2006 laying down implementing measures for Directive 2005/60/EC of the European Parliament and of the Council as regards the definition of politically exposed person and the technical criteria for simplified customer due diligence procedures and for exemption on grounds of a financial activity conducted on an occasional or very limited basis

Timetable: The Directive's provisions shall be implemented within 2 years after entry into force of this Agreement.

Regulation (EC) No 1781/2006 of the European Parliament and of the Council of 15 November 2006 on information on the payer accompanying transfers of funds

Timetable: The Regulation's provisions shall be implemented within 2 years after entry into force of this Agreement.

H. Free movement of capital and payments

Article 63 TFEU

Timetable: 5 years after the entry into force of this Agreement the Trade Committee shall take a final decision on the implementation timeline for this Treaty provision.

Article 64 TFEU

Timetable: 5 years after the entry into force of this Agreement the Trade Committee shall take a final decision on the implementation timeline for this Treaty provision.

Article 65 TFEU

Timetable: 5 years after the entry into force of this Agreement the Trade Committee shall take a final decision on the implementation timeline for this Treaty provision.

Article 66 TFEU

Timetable: 5 years after the entry into force of this Agreement the Trade Committee shall take a final decision on the implementation timeline for this Treaty provision.

Article 75 TFEU

Timetable: 5 years after the entry into force of this Agreement the Trade Committee shall take a final decision on the implementation timeline for this Treaty provision.

Article 215 TFEU

Timetable: 5 years after the entry into force of this Agreement the Trade Committee shall take a final decision on the implementation timeline for this Treaty provision.

Annex I to Directive 88/361/EEC of 24 June 1988 for the application of Article 67 of the Treaty

Timetable: 5 years after the entry into force of this Agreement the Trade Committee shall take a final decision on the implementation timeline for the Annex I to Directive 88/361/EEC of 24 June 1988.

RULES APPLICABLE TO TELECOMMUNICATION SERVICES

The applicable provisions of the following EU acts shall be applicable in accordance with the provisions on horizontal adaptations set out in Appendix XVII-1 unless otherwise specified. Where necessary, specific adaptations for each individual act are set out hereafter.

Applicable provisions to be adopted:

Directive 2002/21/EC of the European Parliament and of the Council of 7 March 2002 on a common regulatory framework for electronic communications networks and services (Framework Directive) as amended by Directive 2009/140/EC of the European Parliament and of the Council of 25 November 2009

- define the relevant product and service markets in the electronic communications sector that are susceptible to ex ante regulation and analyse those markets with a view to determining whether significant market power (SMP) exists on them.
- strengthen the independence and administrative capacity of the national regulator in the field of electronic communications (Article 3(2))

- establish public consultation procedures for new regulatory measures
- establish effective mechanisms for appeal against the decisions of the National regulator in the field of electronic communications.

Timetable: the Directive's provisions shall be implemented within 4 year of the entry into force of this Agreement.

Directive 2002/20/EC of the European Parliament and of the Council of 7 March 2002 on the authorisation of electronic communications networks and services (Authorisation Directive) as amended by Directive 2009/140/EC of the European Parliament and of the Council of 25 November 2009.

- implement a regulation on providing for general authorisations, and restricting the need for individual licenses to specific, duly justified cases.

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Directive 2002/19/EC of the European Parliament and of the Council of 7 March 2002 on access to, and interconnection of, electronic communications networks and associated facilities (Access Directive) as amended by Directive 2009/140/EC of the European Parliament and of the Council of 25 November 2009.

Based on the market analysis, carried out in accordance with the framework directive the national regulator in the field of electronic communications shall impose on operators found to have significant market power (SMP) on the relevant markets, appropriate regulatory obligations with regard to:

- access to, and use of, specific network facilities
- price controls on access and interconnection charges, including obligations for cost-orientation
- transparency, non-discrimination and accounting separation

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Directive 2002/22/EC of the European Parliament and of the Council of 7 March 2002 on universal service and users' rights relating to electronic communications networks and services (Universal Service Directive) as amended by Directive 2009/136/EC of the European Parliament and of the Council of 25 November 2009.

- implement regulation on Universal Service obligations (USO), including the establishment of mechanisms for costing and financing
- ensure the respect of users' interests and rights, in particular by introducing number portability and the single European Emergency Call number 112

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Decision 676/2002/EC of the European Parliament and of the Council of 7 March 2002 on a regulatory framework for radio spectrum policy in the European Community

- adopt policy and regulation ensuring the harmonised availability and efficient use of spectrum

Timetable: the measures resulting from the operation of this decision shall be implemented within 4 years of the entry into force of this Agreement.

Commission Directive 2002/77/EC of 16 September 2002 on competition in the markets for electronic communications networks and services

- monitor fair competition in the electronic communications markets, in particular concerning cost oriented prices for services

Directive 98/84/EC of the European Parliament and of the Council of 20 November 1998 on the legal protection of services based on, or consisting of, conditional access.

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Directive 2000/31/EC of the European Parliament and of the Council of 8 June 2000 on certain legal aspects of information society services, in particular electronic commerce in the Internal Market ("E-Commerce"- Directive)

The Directive covers all information society services, both business to business and business to consumer, i.e. any service normally provided for remuneration, at a distance, by electronic means and at the individual request of a recipient of service.

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures.

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

RULES APPLICABLE TO POSTAL AND COURRIER SERVICES

The applicable provisions of the following EU acts shall be applicable in accordance with the provisions on horizontal adaptations set out in Appendix XVII-1 unless otherwise specified. Where necessary, specific adaptations for each individual act are set out hereafter.

Applicable provisions to be adopted:

Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Directive 2002/39/EC of the European Parliament and of the Council of 10 June 2002 amending Directive 97/67/EC with regard to the further opening to competition of Community postal services

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Directive 2008/6/EC of the European Parliament and of the Council of 20 February 2008 amending Directive 97/67/EC with regard to the full accomplishment of the internal market of Community postal services

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

RULES APPLICABLE TO INTERNATIONAL MARITIME TRANSPORT

The applicable provisions of the following EU acts shall be applicable in accordance with the provisions on horizontal adaptations set out in Appendix XVII-1 unless otherwise specified. Where necessary, specific adaptations for each individual act are set out hereafter.

Applicable provisions to be adopted:

Maritime safety - Flag state / classification societies

Council Directive 94/57/EC of 22 November 1994 on common rules and standards for ship inspection and survey organizations and for the relevant activities of maritime administrations

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Regulation (EC) No 336/2006 of the European Parliament and of the Council of 15 February 2006 on the implementation of the International Safety Management Code within the Community and repealing Council Regulation (EC) No 3051/95

Timetable: the Regulation's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Application decisions

List of organisations recognised on the basis of Council Directive 94/57/EC of 22 November 1994 on common rules and standards for ship inspection and survey organizations and for the relevant activities of maritime administrations

Timetable: the Decision's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Port State

Council Directive 95/21/EC of 19 June 1995 concerning the enforcement, in respect of shipping using Community ports and sailing in the waters under the jurisdiction of the Member States, of international standards for ship safety, pollution prevention and shipboard living and working conditions (port State control)

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Traffic monitoring

Directive 2002/59/EC of the European Parliament and of the Council of 27 June 2002 establishing a Community vessel traffic monitoring and information system and repealing Council Directive 93/75/EEC

Timetable: the Directive's provisions shall be implemented within 6 years of the entry into force of this Agreement.

(a) Technical and operational rules

– Passenger ships

Council Directive 98/18/EC of 17 March 1998 on safety rules and standards for passenger ships

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 1999/35/EC of 29 April 1999 on a system of mandatory surveys for the safe operation of regular ro-ro ferry and high-speed passenger craft services

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Directive 2003/25/EC of the European Parliament and of the Council of 14 April 2003 on specific stability requirements for ro-ro passenger ships

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

– Oil tankers

Regulation (EC) No 417/2002 of the European Parliament and of the Council of 18 February 2002 on the accelerated phasing-in of double hull or equivalent design requirements for single hull oil tankers and repealing Council Regulation (EC) No 2978/94

The timetable of phasing-out single hull tankers will follow the schedule as specified in the MARPOL Convention.

– Bulk carriers

Directive 2001/96/EC of the European Parliament and of the Council of 4 December 2001 establishing harmonised requirements and procedures for the safe loading and unloading of bulk carriers

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

– Crew

Directive 2001/25/EC of the European Parliament and of the Council of 4 April 2001 on the minimum level of training of seafarers

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

(b) Environment

Directive 2000/59/EC of the European Parliament and of the Council of 27 November 2000 on port reception facilities for ship-generated waste and cargo residues

Timetable: the Directive's provisions shall be implemented within 6 years of the entry into force of this Agreement.

Regulation (EC) No 782/2003 of the European Parliament and of the Council of 14 April 2003 on the prohibition of organotin compounds on ships

Timetable: the Regulation's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Technical conditions

Directive 2002/6/EC of the European Parliament and of the Council of 18 February 2002 on reporting formalities for ships arriving in and/or departing from ports of the Member States of the Community

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Social conditions

Council Directive 92/29/EEC of 31 March 1992 on the minimum safety and health requirements for improved medical treatment on board vessels

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 1999/63/EC of 21 June 1999 concerning the Agreement on the organisation of working time of seafarers concluded by the European Community Shipowners' Association (ECSA) and the Federation of Transport Workers' Unions in the European Union (FST) - Annex: European Agreement on the organisation of working time of seafarers, except Clause 16

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement, with the exception of Clause 16 which shall be implemented within 7 years of the entry into force of this Agreement.

Directive 1999/95/EC of the European Parliament and of the Council of 13 December 1999 concerning the enforcement of provisions in respect of seafarers' hours of work on board ships calling at Community ports

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Maritime security

Directive 2005/65/EC of the European Parliament and of the Council of 26 October 2005 on enhancing port security

Timetable: the Directive's provisions (except those concerning Commission inspections) shall be implemented within 3 years of the entry into force of this Agreement.

Regulation (EC) No 725/2004 of the European Parliament and of the Council of 31 March 2004 on enhancing ship and port facility security

Timetable: the Regulation's provisions (except those concerning Commission inspections) shall be implemented within 3 years of the entry into force of this Agreement.

PROVISIONS ON MONITORING

1. Provisions related to exchange of information and cooperation

In order to ensure the correct application of Annex XVII, notably its Articles 2, 3, 4 and 5, the Parties and their relevant authorities and bodies shall exchange all information pertinent to the approximation to and implementation of the relevant EU legislation. The Parties will ensure full administrative cooperation.

The Parties will agree on procedures for the exchange of information, including a list of relevant authorities with a contact point for each piece of legislation covered by Appendices XVII-2 to XVII-5. Each Party is authorised to establish direct contacts with all authorities and bodies of the other Party included in the aforementioned list.

Documents submitted to the EU shall always include a version in English. The EU will communicate exclusively in English, except where decided otherwise.

2. Roadmap

Within a period of 6 months after the entry into force of this Agreement, Ukraine shall submit for each sector a detailed roadmap for the enactment and implementation of all sector-specific acts referred to in Appendices XVII-2 to XVII-5 (hereinafter, the "EU legal acts"), highlighting the possible legislative and institutional changes required, intermediate timelines and an estimate of administrative capacity needs. The roadmaps are indicative and may be adjusted.

3. Reporting and assessment

Once Ukraine is of the view that a particular EU legal act has been properly implemented, it shall inform the EU thereof. Ukraine shall transmit to the competent Commission service the internal act with a cross-comparison table ('transposition table') showing in detail the correspondence with each article of the EU legal act as well as, if applicable, a list of Ukrainian legal acts that has to be amended or annulled in order to fully implement the EU legal act.

The EU will assess Ukraine's approximation to the EU legal act on the basis of the aforementioned transposition tables, the list of Ukrainian acts to be amended or annulled and other relevant information provided in accordance with Article 1 of this Appendix. Formal assessment will be exclusively based on a comparison between the final legal acts and the specific EU legal act.

The competent Commission services will issue an assessment of the act within 12 weeks following its official transmission. This period can be prolonged once with due justification. Without prejudice to Articles 4(3) and 5(3) of Annex XVII on Regulatory Approximation, if the assessment provided for in previous paragraphs concludes that Ukraine did not approximate properly to a particular EU legal act, the EU shall issue written recommendations on the appropriate measures to ensure full consistency with the EU legal act. Upon request, these recommendations can be discussed in the Trade Committee.

The process for the formal assessment of the approximation to the EU legal act does not prejudice the assessment of the effective enactment and enforcement of the EU legal act for the purpose of Articles 4(3) and 5(3) of Annex XVII.

4. Assessment of progress in the effective enactment and implementation of EU legal acts

Ukraine shall ensure that authorities and bodies under its jurisdiction which are responsible for the effective application of the national legislation adopted pursuant to Articles 114, 124, 133 and 139 of Chapter 6 (Establishment, Trade in Services and Electronic Commerce) and Chapter 7 (Current Payment and Movement of Capital) of Title IV of this Agreement and Annex XVII in conjunction with Appendices XVII-2 to XVII-5 continuously apply and adequately enforce all legislation for which the EU's formal assessment of Ukraine's approximation efforts had previously been positive as well as all future EU legislation pursuant to Articles 3, 4 and 5 of Annex XVII.

Ukraine shall report regularly and at least twice a year on progress in the overall implementation in a certain sector and regarding the execution of the roadmap provided for in Article 2 of this Appendix. Both Parties shall agree on the exact format and contents of the reports

Progress reports shall, in line with Article 1 of this Appendix, be transmitted to the competent service of the Commission and can be discussed in special committees or bodies established in line with the institutional framework under the Association Agreement.

Ukraine shall provide adequate evidence of the effective enactment and enforcement of the EU legal acts. To that end, Ukraine shall demonstrate a sufficient administrative capacity to enforce the national legislation adopted pursuant to Articles 114, 124, 133 and 139 of Chapter 6 (Establishment, Trade in Services and Electronic Commerce) and Chapter 7 (Current Payments and Movement of Capital) of Title IV of this Agreement and Annex XVII in conjunction with Appendices XVII-2 to XVII-5 and provide a satisfactory track record of sector-specific surveillance and investigation, prosecutions, and administrative and judicial treatment of violations.

Without prejudice to Articles 4(3) and 5(3) of Annex XVII on regulatory approximation, the EU may assess the progress with on-the-spot missions, carried out with the cooperation of the competent Ukrainian authorities and may have recourse, where appropriate, to the assistance of third parties at national or international level, as well as private organizations.

ANNEX XVIII to Chapter 6

ENQUIRY POINTS

To be included within 3 months after entry into force of this Agreement, see Article 107(1) of this Agreement.

ANNEX XIX to Chapter 6
EU INDICATIVE LIST OF RELEVANT PRODUCT AND SERVICES MARKETS
TO BE ANALYSED ACCORDING TO ARTICLE 116 OF THIS AGREEMENT

Retail level

Access to the public telephone network at a fixed location for residential and non-residential customers.

Wholesale level

1. Call origination on the public telephone network provided at a fixed location.

For the purposes of this list, call origination is taken to include call conveyance, delineated in such a way as to be consistent, in a national context, with the delineated boundaries for the market for call transit and for call termination on the public telephone network provided at a fixed location.

2. Call termination on individual public telephone networks provided at a fixed location.

For the purposes of this list, call termination is taken to include call conveyance, delineated in such a way as to be consistent, in a national context, with the delineated boundaries for the market for call origination and the market for call transit on the public telephone network provided at a fixed location.

3. Wholesale (physical) network infrastructure access (including shared or fully unbundled access) at a fixed location.

4. Wholesale broadband access.

This market comprises non-physical or virtual network access including 'bit-stream' access at a fixed location. This market is situated downstream from the physical access covered by market 3 listed above, in that wholesale broadband access can be constructed using this input combined with other elements.

5. Wholesale terminating segments of leased lines, irrespective of the technology used to provide leased or dedicated capacity.

6. Voice call termination on individual mobile networks.

ANNEX XX to Chapter 6
UKRAINE INDICATIVE LIST OF RELEVANT MARKETS
TO BE ANALYSED ACCORDING TO ARTICLE 116 OF THIS AGREEMENT

Retail level

1. Access to the public telephone network at a fixed location for residential customers.
2. Access to the public telephone network at a fixed location for non-residential customers.
3. Publicly available local and/or national telephone services provided at a fixed location for residential customers.
4. Publicly available international telephone services provided at a fixed location for residential customers.

5. Publicly available local and/or national telephone services provided at a fixed location for non-residential customers.
6. Publicly available international telephone services provided at a fixed location for non-residential customers.
7. The minimum set of leased lines (which comprises the specified types of leased lines up to and including 2Mb/sec).

Wholesale level

8. Call origination on the public telephone network provided at a fixed location.
9. Call termination on individual public telephone networks provided at a fixed location.
10. Transit services in the fixed public telephone network.

11. Wholesale unbundled access (including shared access) to metallic loops and sub-loops for the purpose of providing broadband and voice services.
 12. Wholesale broadband access.
 13. Wholesale terminating segments of leased lines.
 14. Wholesale trunk segments of leased lines.
 15. Access and call origination on public mobile telephone networks.
 16. Voice call termination on individual mobile networks.
 17. The wholesale national market for international roaming on public mobile network.
-

ANNEX XXI to Chapter 8
PUBLIC PROCUREMENT

ANNEX XXI-A

ANNEX XXI-A to Chapter 8¹
INDICATIVE TIME SCHEDULE FOR INSTITUTIONAL REFORM,
LEGISLATIVE APPROXIMATION AND MARKET ACCESS

Phase		Indicative time schedule	Market access granted to EU by Ukraine	Market access granted to Ukraine by EU	
1	Implementation of Article 151 Implementation of the Institutional reform set out in Article 150.2 Agreement of the Reform Strategy set out in Article 152	6 months after the entry into force of the Agreement	Supplies for central government authorities	Supplies for central government authorities	

¹ Pursuant to the Public Procurement Chapter of the Agreement this Annex is based on the provisions of Directives 2004/17/EC, 2004/18/EC, 89/665/EEC, 92/13/EEC and 2007/66/EC which cover contract award and review procedures within the European Union. This may raise practical questions in the interpretation of certain provisions of the said Directives in the course of legislative approximation. In such cases legislative approximation shall be performed *mutatis mutandis*, taking into account the EU-Ukraine relations as stipulated in this Agreement. Ukraine shall choose the appropriate legal instruments to transpose the obligations deriving from this Chapter according to its own constitutional order.

Phase		Indicative time schedule	Market access granted to EU by Ukraine	Market access granted to Ukraine by EU	
2	Approximation and implementation of basic elements of Directive 2004/18/EC and of Directive 89/665/EEC	3 years after the entry into force of the Agreement	Supplies for state, regional and local authorities and bodies governed by public law	Supplies for state, regional and local authorities and bodies governed by public law	Annexes XXI-B and XXI-C
3	Approximation and implementation of basic elements of Directive 2004/17/EC and of Directive 92/13/EEC	4 years after the entry into force of the Agreement	Supplies for all contracting entities in the utilities sector	Supplies for all contracting entities	Annexes XXI-D and XXI-E
4	Approximation and implementation of Other elements of Directive 2004/18/EC	6 years after the entry into force of the Agreement	Service and works contracts and concessions for all contracting authorities	Service and works contracts and concessions for all contracting authorities	Annexes XXI-F, XXI-G and XXI-H
5	Approximation and implementation of Other elements of Directive 2004/17/EC	8 years after the entry into force of the Agreement	Service and works contracts for all contracting entities in the utilities sector	Service and works contracts for all contracting entities in the utilities sector	Annexes XXI-I and XXI-J

ANNEX XXI-B to Chapter 8
BASIC ELEMENTS OF DIRECTIVE 2004/18/EC
(PHASE 2)

TITLE I

Definitions and general principles

- | | |
|-----------|--|
| Article 1 | Definitions (points: 1, 2, 8, 9 ¹ , 11a, b and d, 12, 13, 14, 15) |
| Article 2 | Principles of awarding contracts |
| Article 3 | Granting of special or exclusive rights: non-discrimination clause |

TITLE II

Rules on public contracts

CHAPTER I

General provisions

- | | |
|-----------|--------------------|
| Article 4 | Economic operators |
| Article 6 | Confidentiality |

¹ It is noted that 'bodies governed by public law' are bodies that fulfil all three conditions set out in Article 1(9) of Directive 2004/18/EC

CHAPTER II

Scope

Section 1

Thresholds

- Article 8 Contracts subsidised by more than 50 % by contracting authorities¹
- Article 9 Methods for calculating the estimated value of public contracts, framework agreements and dynamic purchasing systems

Section 2

Specific situations

- Article 10 Defence procurement²

Section 3

Excluded contracts

- Article 12 Contracts in the water, energy, transport and postal services sectors (only when basic rules of Directive 2004/17/EC have been transposed)
- Article 13 Specific exclusions in the field of telecommunications
- Article 14 Secret contracts and contracts requiring special security measures
- Article 15 Contracts awarded pursuant to international rules
- Article 18 Service contracts awarded on the basis of an exclusive right

¹ It is noted that Article 9(8)(b)(ii) of Directive 2004/18/EC does not oblige a Party to use contracts without a fixed term of duration. It is left to the domestic legislator to determine whether and where such contracts may be used.

² The present Agreement only covers defence-related procurement as set out in Annex V to Directive 2004/18/EC. The Parties may remove items from this list at any time by decision of the Trade Committee.

Section 4

Special arrangement

Article 19 Reserved contracts

CHAPTER III

Arrangements for public service contracts

Article 20 Service contracts listed in Annex II A

Article 21 Service contracts listed in Annex II B

Article 22 Mixed contracts including services listed in Annex II A and services listed in Annex II B

CHAPTER IV

Specific rules governing specifications and contract documents

Article 23 Technical specifications

Article 24 Variants

Article 25 Subcontracting

Article 26 Conditions for performance of contracts

Article 27 Obligations relating to taxes, environmental protection, employment protection provisions and working conditions

CHAPTER V

Procedures

- Article 28 Use of open, restricted and negotiated procedures and of competitive dialogue
- Article 30 Cases justifying use of the negotiated procedure with prior publication of a contract notice
- Article 31 Cases justifying use of the negotiated procedure without publication of a contract notice

CHAPTER VI

Rules on advertising and transparency

Section 1

Publication of notices

- Article 35 Notices: paragraph 1 *mutatis mutandis*¹; paragraph 2²; paragraph 4 first, third and fourth subparagraph
- Article 36 Form and manner of publication of notices: paragraph 1; paragraph 7

Section 2

Time limits

- Article 38 Time limits for receipt of requests to participate and for receipt of tenders
- Article 39 Open procedures: Specifications, additional documents and information

¹ The three subparagraphs following indent c) do not need to be transposed.

² The reference to "competitive dialogues", "framework agreements" and "dynamic purchasing systems" in Article 35 paragraph 2, 3 and 4 should be implemented as part of Phase 4.

Section 3

Information content and means of transmission

Article 40 Invitations to submit a tender, participate in the dialogue or negotiate

Article 41¹ Informing candidates and tenderers

Section 4

Communication

Article 42 Rules applicable to communication

CHAPTER VII

Conduct of the procedure

Section 1

General provisions

Article 44 Verification of the suitability and choice of participants and award of contracts

¹ The reference to "framework agreements" and "dynamic purchasing systems" in Article 41 should be implemented as part of Phase 4

Section 2

Criteria for qualitative selection

Article 45 ¹	Personal situation of the candidate or tenderer
Article 46 ²	Suitability to pursue the professional activity
Article 47	Economic and financial standing
Article 48	Technical and/or professional ability
Article 49	Quality assurance standards
Article 50	Environmental management standards
Article 51	Additional documentation and information

Section 3

Award of the contract

Article 53	Contract award criteria
Article 55	Abnormally low tenders

¹ Ukraine shall not be obliged to join any of the Conventions referred to in this article. Instead, it will, where necessary, transpose the definitions contained in these Conventions into her domestic legislation.

² In transposing Article 46 of Directive 2004/18/EC, Ukraine should include a list of professional or trade registers corresponding to those set out in Annexes, IX-A, IX-B and IX-C to that Directive.

ANNEXES

Annex I	List of the activities referred to in Article 1(2)(b)
Annex II	Services referred to in Article 1(2)(d)
Annex II A	
Annex II B	
Annex V	List of products referred to in Article 7 with regard to contracts awarded by contracting authorities in the field of defence
Annex VI	Definition of certain technical specifications
Annex VII	Information to be included in notices
Annex VII A	Information to be included in public contract notices
Annex X	Requirements relating to equipment for the electronic receipt of tenders, requests to participate and plans and projects in design contests

ANNEX XXI-C to Chapter 8
BASIC ELEMENTS OF DIRECTIVE 89/665/EEC¹ OF 21 DECEMBER 1989
ON THE COORDINATION OF THE LAWS, REGULATIONS AND
ADMINISTRATIVE PROVISIONS RELATING TO THE APPLICATION
OF REVIEW PROCEDURES TO THE AWARD OF PUBLIC SUPPLY AND
PUBLIC WORKS CONTRACTS
(HEREINAFTER REFERRED TO AS "DIRECTIVE 89/665/EEC") AS AMENDED
BY DIRECTIVE 2007/66/EC OF THE EUROPEAN PARLIAMENT
AND OF THE COUNCIL OF 11 DECEMBER 2007
AMENDING COUNCIL DIRECTIVES 89/665/EEC AND 92/13/EEC
WITH REGARD TO IMPROVING THE EFFECTIVENESS OF REVIEW PROCEDURES
CONCERNING THE AWARD OF PUBLIC CONTRACTS
(HEREINAFTER REFERRED TO AS "DIRECTIVE 2007/66/EC")
(PHASE 2)

¹ For the purpose of this Agreement, it is clarified that the objective of legislative approximation to Directive 89/665/EEC consists in ensuring the availability of appropriate remedy procedures for contracts falling within the scope of this Agreement. Therefore, references in Directive 89/665/EEC to "contracts referred to Directive 2004/18/EC" or "contracts falling within the scope of Directive 2004/18/EC" shall be understood as references to the contracts covered by this Agreement, and references to "infringements of Community law" shall be understood as meaning infringements of this Agreement. Where Directive 89/665/EEC makes reference to the publication of a tender notice or a contract award notice in the Official Journal of the EU, such reference, in the case of Ukraine, shall mean the publication in the appropriate Ukrainian media. It is also understood that Ukraine may use all the flexibilities set out in Directive 89/665/EEC.

Article 1	Scope and availability of review procedures
Article 2	Requirements for review procedures
Article 2a	Standstill period
Article 2b	Derogations from the standstill period Paragraph (b)
Article 2c	Time limits for applying for review
Article 2d	Ineffectiveness ¹ Paragraph 1(b) Paragraph 2 and 3
Article 2e	Infringements of this Directive and alternative penalties
Article 2f	Time limits

¹ Concerning the finding that a contract be considered ineffective according to Article 2(d) of Directive 89/665/EEC, it is noted that, in conformity to Article 2(2) of the same Directive, Ukraine may confer powers on separate bodies responsible for different aspects of the procedure, including to the judiciary branch. However, in order to meet the requirement of effectiveness, the responsible bodies must be enabled to take such decisions in an expeditious manner, e.g. through an accelerated procedure.

ANNEX XXI-D to Chapter 8
BASIC ELEMENTS OF DIRECTIVE 2004/17/EC
(PHASE 3)

TITLE I

General provisions applicable to contracts and design contests

CHAPTER I

Basic terms

Article 1 Definitions: points 2, 7, 9, 11, 12, 13

CHAPTER II

Definition of the activities and entities covered

Section 1

Entities

Article 2 Contracting entities¹

¹ It is noted that 'bodies governed by public law' are bodies that fulfil all three conditions set out in Article 2(1)(a) of Directive 2004/17/EC. Concerning 'public undertakings', the legal presumption in Article 2(1)(b) of Directive 2004/17/EC serves to clarify the scope of application of that Directive and remains without prejudice to the commercial law of the Member States of the EU, or of Ukraine. For the purposes of Article 2(3) of Directive 2004/17/EC, 'legislative, regulatory or administrative provisions' are legal acts adopted by State, regional or local authorities and their administrations, within their competence.

Section 2

Activities

Article 3	Gas, heat and electricity
Article 4	Water
Article 5	Transport services ¹
Article 6	Postal services ²
Article 7	Exploration for, or extraction of, oil, gas, coal or other solid fuels, as well as ports and airports
Article 9	Contracts covering several activities ³

¹ According to Article 5(2) of Directive 2004/17/EC, that Directive does not apply to entities providing bus transport services to the public where other entities are free to provide those services, either in general or in a particular geographical area, under the same conditions as the contracting entities.

² The references to Directive 97/67/EC in Article 6 of Directive 2004/17/EC serve the purpose of clarifying that the latter will not apply to activities relating to the provision of postal services following their liberalisation (i.e., the opening to full competition). The same should apply to Ukraine, if and when Ukraine decides to liberalise the market for postal services. It is furthermore noted that the Ukrainian Postal administration currently does not offer all of the services listed in Article 6(2)(c) of Directive 2004/17/EC, but that, if such services should be offered at a later stage, they will be covered by this Chapter.

³ For the correct application of Article 9 of Directive 2004/17/EC, guidance and assistance is provided by the Explanatory Note "Utilities Directive – Contracts involving more than one activity", which has been published by the European Commission. When adopting specific legislation to implement Article 9, Ukraine will take into account the guidance provided by that document.

CHAPTER III

General principles

Article 10 Principles of awarding contracts

TITLE II

Rules applicable to contracts

CHAPTER I

General provisions

Article 11 Economic operators

Article 13 Confidentiality

CHAPTER II

Thresholds and exclusion provisions

Section 1

Thresholds

Article 16 Contract thresholds

Article 17 Methods of calculating the estimated value of contracts, framework agreements and dynamic systems

Section 2

Contracts and concessions and contracts subject to special arrangements

Subsection 2

Exclusions applicable to all contracting entities and to all types of contract

Article 19	Contracts awarded for purposes of resale or lease to third parties ¹
Article 20	Contracts awarded for purposes other than the pursuit of an activity covered or for the pursuit of such an activity in a third country: paragraph 1
Article 21	Contracts which are secret or require special security measures
Article 22	Contracts awarded pursuant to international rules ²
Article 23	Contracts awarded to an affiliated undertaking ³ , to a joint venture or to a contracting entity forming part of a joint venture

¹ Article 19(2) of Directive 2004/17/EC is not applicable to contracting entities from Ukraine. Instead, the Trade Committee may request Ukrainian contracting entities to provide relevant information.

² If and where Ukraine excludes contracts from the scope of application of the present chapter pursuant to Article 22(a) of Directive 2004/17/EC, the notifications foreseen by that provision should be made to the Trade Committee.

³ Directive 83/349/EEC does not apply to Ukraine. Thus, an 'affiliated undertaking' is understood to be any undertaking the annual accounts of which are consolidated with those of the contracting entity or any undertaking over which the contracting entity may exercise, directly or indirectly, a dominant influence within the meaning of Article 2(1)(b) of Directive 2004/17/EC or which may exercise a dominant influence over the contracting entity or which, in common with the contracting entity, is subject to the dominant influence of another undertaking by virtue of ownership, financial participation, or the rules which govern it. If and where Ukraine excludes contracts from the scope of application of the present chapter pursuant to Article 23 of Directive 2004/17/EC, the notifications foreseen by that provision should be made to the Trade Committee.

Subsection 3

Exclusions applicable to all contracting entities, but to service contracts only

Article 24 Contracts relating to certain services excluded from the scope of this Directive

Article 25 Service contracts awarded on the basis of an exclusive right¹

Subsection 4

Exclusions applicable to certain contracting entities only

Article 26 Contracts awarded by certain contracting entities for the purchase of water and
for the supply of energy or of fuels for the production of energy

CHAPTER III

Rules applicable to service contracts

Article 31 Service contracts listed in Annex XVII A

Article 32 Service contracts listed in Annex XVII B

Article 33 Mixed service contracts including services listed in Annex XVII A and services
listed in Annex XVII B

¹ The reference to the EC Treaty in Article 25 of Directive 2004/17/EC does not directly apply to Ukrainian contracting entities. Instead, this reference must be understood as referring to the principles of non-discrimination, equality of treatment, transparency, mutual recognition and proportionality.

CHAPTER IV

Specific rules governing specifications and contract documents

Article 34	Technical specifications ¹
Article 35	Communication of technical specifications
Article 36	Variants
Article 37	Subcontracting
Article 39	Obligations relating to taxes, environmental protection, employment protection provisions and working conditions

CHAPTER V

Procedures

Article 40 (except paragraph 3 (i) and (l))	Use of open, restricted and negotiated procedures
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¹ The technical specifications used by contracting entities of both parties shall comply to what is agreed in the relevant Chapter (elimination of Technical Barriers to Trade) of this Agreement.

CHAPTER VI

Rules on publication¹ and transparency

Section 1

Publication of notices

Article 41	Periodic indicative notices and notices on the existence of a system of qualification ²
Article 42	Notices used as a means of calling for competition: paragraphs 1 and 3
Article 43	Contract award notices (except for paragraph 1, second and third subparagraphs)
Article 44	Form and manner of publication of notices (except for paragraph 2 first subparagraph; paragraph 4; paragraph 5; paragraph 7)

¹ Where, in the context of this Chapter of Directive 2004/17/EC and the relevant Annexes, reference is made to notifications to, or to publication of information by, the Commission, it is understood that Ukrainian contracting entities will address such notifications to the competent entity designed by Ukrainian law, which will then proceed to the necessary publication of the information concerned according to the rules set out in Ukrainian law. There will be one single means of publication in Ukraine responsible for the publication of all tender notices under this Chapter. In addition, Ukrainian contracting entities may publish the same information also through other means.

² Under Article 41(1) of Directive 2004/17/EC, the required publication of information can take place either through the publication of a periodic indicative notice (as foreseen by Annex XV-A), or, alternatively, through a 'buyer profile' (as described in Annex XX).

Section 2

Time limits

- Article 45 Time-limits for the receipt of requests to participate and for the receipt of tenders
- Article 46 Open procedures: specifications, additional documents and information
- Article 47 Invitations to submit a tender or to negotiate

Section 3

Communication and information

- Article 48 Rules applicable to communication¹
- Article 49 Information to applicants for qualification, candidates and tenderers

CHAPTER VII

Conduct of the procedure

- Article 51 General provisions

¹ Article 48(6)(a) of Directive 2004/17/EC: in Ukraine, requests to participate must be made in writing.

Section 1

Qualification and qualitative selection

Article 52 Mutual recognition concerning administrative, technical or financial conditions, and certificates, tests and evidence

Article 54 Criteria for qualitative selection

Section 2

Award of the contract

Article 55 Contract award criteria

Article 57 Abnormally low tenders

ANNEXES

Annex XIII	Information to be included in contract notices: A. Open procedures B. Restricted procedures C. Negotiated procedures
Annex XIV	Information to be included in the notice on the existence of a system of qualification
Annex XV A	Information to be included in the periodic indicative notice
Annex XV B	Information to be included in notices of publication of a periodic notice on a buyer profile not used as a means of calling for competition
Annex XVI	Information to be included in the contract award notice
Annex XVII A	Services within the meaning of Article 31
Annex XVII B	Services within the meaning of Article 32
Annex XX	Features concerning publication
Annex XXI	Definition of certain technical specifications
Annex XXIII	International labour law provisions within the meaning of Article 59(4)
Annex XXIV	Requirements relating to equipment for the electronic receipt of tenders, requests to participate, applications for qualification as well as plans and projects

ANNEX XXI-E to Chapter 8
BASIC ELEMENTS OF COUNCIL DIRECTIVE 92/13/EEC¹ OF 25 FEBRUARY 1992
COORDINATING THE LAWS, REGULATIONS AND ADMINISTRATIVE PROVISIONS
RELATING TO THE APPLICATION OF COMMUNITY RULES
ON THE PROCUREMENT PROCEDURES OF ENTITIES OPERATING IN THE
WATER, ENERGY, TRANSPORT AND TELECOMMUNICATIONS SECTORS
(HEREINAFTER REFERRED TO AS "DIRECTIVE 92/13/EEC")
AS AMENDED BY DIRECTIVE 2007/66/EC
(PHASE 3)

¹ For the purpose of this Agreement, it is clarified that the objective of legislative approximation to Directive 92/13/EEC consists in ensuring the availability of appropriate remedy procedures for contracts falling within the scope of this Agreement. Therefore, references in Directive 92/13/EEC to "contracts referred to Directive 2004/17/EC" or "contracts falling within the scope of Directive 2004/17/EC" shall be understood as references to the contracts covered by this Agreement, and references to "infringements of Community law" shall be understood as meaning infringements of this Agreement. Where Directive 92/13/EEC makes reference to the publication of a tender notice or a contract award notice in the Official Journal of the EU, such reference, in the case of Ukraine, shall mean the publication in the appropriate Ukrainian media. It is also understood that Ukraine may use all the flexibilities set out in Directive 92/13/EEC.

Article 1	Scope and availability of review procedures
Article 2	Requirements for review procedures ¹
Article 2a	Standstill period
Article 2b	Derogations from the standstill period Paragraph (b)
Article 2c	Time limits for applying for review
Article 2d	Ineffectiveness ² Paragraph 1 (b) Paragraph 2 and 3
Article 2e	Infringements of this Directive and alternative penalties
Article 2f	Time limits

¹ Article 2(1) of Directive 92/13/EEC offers a choice of implementing either the measures foreseen in subparagraphs (a), (b), and (d), or – alternatively – the measures foreseen in subparagraphs (c) and (d) of that provision. Ukraine has indicated its intention to use the first option, given that the current state of legislation does not allow using the second. However, Ukraine reserves the right to use the second option at any later stage.

² Concerning the finding that a contract be considered ineffective according to Article 2d of Directive 92/13/EEC, it is noted that, in conformity to Article 2(2) of the same Directive, Ukraine may confer powers on separate bodies responsible for different aspects of the procedure, including to the judiciary branch. However, in order to meet the requirement of effectiveness, the responsible bodies must be enabled to take such decisions in an expeditious manner, e.g. through an accelerated procedure. It is further noted that the obligation to foresee review procedures relating to procurement made under framework agreements and/or dynamic purchasing systems is conditional on Ukraine deciding to make use of these procedures; at the same time, it should be noted that the present Agreement does not oblige Ukraine to use framework agreements and/or dynamic purchasing systems.

ANNEX XXI-F to Chapter 8
OTHER NON-MANDATORY ELEMENTS OF DIRECTIVE 2004/18/EC
(PHASE 4)

(The elements of Directive 2004/18/EC set out in Annex XXI-F are not mandatory. It is therefore up to Ukraine to decide whether it wants to implement these elements, and whether it wishes to do so within the timeframe set out in the time schedule. The EU, from its side, recommends the implementation of these elements.)

TITLE I

Definitions and general principles

Article 1 Definitions (points: 5, 6, 7, 10, and 11c)

TITLE II

Rules on public contracts

CHAPTER II

Scope

Section 2

Specific situations

Article 11 Public contracts and framework agreements awarded by central purchasing bodies

Section 4

Special arrangement

Article 19 Reserved contracts

CHAPTER V

Procedures

Article 29 Competitive dialogue

Article 32 Framework agreements

Article 33 Dynamic purchasing systems

Article 34 Public works contracts: particular rules on subsidised housing schemes

CHAPTER VI

Rules on advertising and transparency

Section 1

Publication of notices

Article 35 Notices: paragraph 3; paragraph 4, subparagraphs two and three

CHAPTER VII

Conduct of the procedure

Section 2

Criteria for qualitative selection

Article 52 Official lists of approved economic operators and certification by bodies established under public or private law

Section 3

Award of the contract

Article 54 Use of electronic auctions

ANNEX XXI-G to Chapter 8
OTHER MANDATORY ELEMENTS OF DIRECTIVE 2004/18/EC
(PHASE 4)

TITLE I

Definitions and general principles

Article 1 Definitions (points: 3, 4, and 11e)

TITLE II

Rules on public contracts

CHAPTER II

Scope

Section 3

Excluded contracts

Article 17 Service concessions

TITLE III

Rules on public works concessions

CHAPTER I

Rules governing public works concessions

Article 56	Scope
Article 57	Exclusions from the scope (except the last paragraph)
Article 58	Publication of the notice concerning public works concessions
Article 59	Time limit
Article 60	Subcontracting ¹
Article 61	Awarding of additional works to the concessionaire

CHAPTER II

Rules on contracts awarded by concessionaires which are contracting authorities

Article 62	Applicable rules
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CHAPTER III

Rules applicable to contracts awarded by concessionaires which are not contracting authorities

Article 63	Advertising rules: threshold and exceptions
Article 64	Publication of the notice
Article 65	Time limit for the receipt of requests to participate and receipt of tenders

¹ For the purposes of this Agreement, the Parties consider that Article 60 of Directive 2004/18/EC shall be interpreted as meaning that, if a contracting authority decides to impose a condition related to subcontracting, it must choose between the two options (a) and (b) set out in that Article

TITLE IV

Rules governing design contests

Article 66	General provisions
Article 67	Scope ¹
Article 68	Exclusions from the scope
Article 69	Notices
Article 70	Form and manner of publication of notices of contests
Article 71	Means of communication
Article 72	Selection of competitors
Article 73	Composition of the jury ²
Article 74	Decisions of the jury

¹ In the case set out in Art 67(2)(b) of Directive 2004/18/EC, the rules governing design contests (Title IV) do not apply if the prizes and payments are below the thresholds defined in Article 149(3) of the Chapter on Public Procurement of this Agreement and the contest notice excludes the award of a public service contract subsequent to the contest. However, these rules do apply in cases where a prize is awarded to the winner of the contest and the contest notice does not exclude the award of a public service contract subsequent to the contest, if the combined value of the prize and the contract exceeds these thresholds. The rules also apply when no prize is awarded but the value of the subsequent contract is expected to exceed the thresholds in Article 149(3) of the Chapter on Public Procurement of this Agreement.

² It is clarified that the contracting authority is not prevented from forming a jury that includes, or consists of, its own employees, provided that those employees fulfill the criteria set out in Article 73 of Directive 2004/18/EC (i.e., that they are independent of participants in the contest and dispose of the necessary qualifications).

ANNEXES

- Annex VII B Information which must appear in public works concession notices
- Annex VII C Information which must appear in works contracts notices of concessionaires who are not contracting authorities
- Annex VII D Information which must appear in design contest notices
-

ANNEX XXI-H to Chapter 8
OTHER ELEMENTS OF DIRECTIVE 89/665/EEC¹
AS AMENDED BY DIRECTIVE 2007/66/EC
(PHASE 4)

Article 2b	Derogations from the standstill period Paragraph (c)
Article 2d	Ineffectiveness ² Paragraph 1 (c) Paragraph 5

¹ See Note 10

² See Note 11

ANNEX XXI-I to Chapter 8
OTHER NON-MANDATORY ELEMENTS OF DIRECTIVE 2004/17/EC
(PHASE 5)

(The elements of Directive 2004/17/EC set out in Annex XXI-I are not mandatory. It is therefore up to Ukraine to decide whether it wants to implement these elements, and whether it wishes to do so within the timeframe set out in the time schedule. The EU, from its side, recommends the implementation of these elements)

TITLE I

General provisions applicable to contracts and design contests

CHAPTER I

Basic terms

Article 1 Definitions: points 4, 5, 6, 8

TITLE II

Rules applicable to contracts

CHAPTER I

General provisions

Article 14 Framework agreements

Article 15 Dynamic purchasing systems

Section 2

Contracts and concessions and contracts subject to special arrangements

Subsection 5

Contracts subject to special arrangements, provisions concerning central purchasing bodies and the general procedure in case of direct exposure to competition

Article 28 Reserved contracts

Article 29 Contracts and framework agreements awarded by central purchasing bodies

CHAPTER V

Procedures

Article 40 (3) (i)

and (l)

CHAPTER VI

Rules on publication and transparency

Section 1

Publication of notices

Article 42 Notices used as a means of calling for competition: paragraph 2

Article 43 Contract award notices (only for paragraph 1 second and third subparagraphs)

CHAPTER VII

Conduct of the procedure

Section 2

Award of the contract

Article 56 Use of electronic auctions

ANNEXES

Annex XIII Information to be included in contract notices:

D. Simplified contract notice for use in a dynamic purchasing system

ANNEX XXI-J to Chapter 8
OTHER ELEMENTS OF DIRECTIVE 92/13/EEC¹
AS AMENDED BY DIRECTIVE 2007/66/EC
(PHASE 5)

Article 2b	Derogations from the standstill period Paragraph (c)
Article 2d	Ineffectiveness ² Paragraph 1 (c) Paragraph 5

¹ See Note 24

² See Note 11

Section 1

Publication of notices

- Article 36 Form and manner of publication of notices: paragraph 2, paragraph 3, paragraph 4, paragraph 5, paragraph 6, paragraph 8
- Article 37 Non-mandatory publication

Section 5

Reports

- Article 43 Content of reports

TITLE V

Statistical obligations, executory powers and final provisions

- Article 75 Statistical obligations
- Article 76 Content of statistical report
- Article 77 Advisory Committee
- Article 78 Revision of the thresholds
- Article 79 Amendments
- Article 80 Implementation
- Article 81 Monitoring mechanisms
- Article 82 Repeals
- Article 83 Entry into force
- Article 84 Addressees

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Annex III	List of bodies and categories of bodies governed by public law referred to in the second subparagraph of Article 1(9)
Annex IV	Central Government authorities
Annex VIII	Features concerning publication
Annex IX	Registers
Annex IX A	Public works contracts
Annex IX B	Public supply contracts
Annex IX C	Public service contracts
Annex XI	Deadlines for transposition and application (Article 80)
Annex XII	Correlation table

ANNEX XXI-L to Chapter 8
PROVISIONS OF DIRECTIVE 2004/17/EC
OUTSIDE THE SCOPE OF THE PROCESS OF LEGISLATIVE APPROXIMATION

(The elements listed in this annex are not subject to the process of legislative approximation and therefore do not need to be transposed into Ukrainian legislation)

TITLE I

General provisions applicable to contracts and design contests

CHAPTER II

Definition of the activities and entities covered

Section 2

Activities

Article 8 Lists of contracting entities

TITLE II

Rules applicable to contracts

CHAPTER I

General provisions

Article 12 Conditions relating to Agreements concluded within the World Trade Organisation

Section 2

Contracts and concessions and contracts subject to special arrangements

Subsection 1

Article 18 Works and service concessions

Subsection 2

Exclusions applicable to all contracting entities and to all types of contract

Article 20 Contracts awarded for purposes other than the pursuit of an activity covered or for the pursuit of such an activity in a third country: paragraph 2

Subsection 5

Contracts subject to special arrangements, provisions concerning central purchasing bodies and the general procedure in case of direct exposure to competition

Article 27 Contracts subject to special arrangements

Article 30 Procedure for establishing whether a given activity is directly exposed to competition¹

CHAPTER IV

Specific rules governing specifications and contract documents

Article 38 Conditions for performance of contracts

CHAPTER VI

Rules on publication and transparency

Section 1

Publication of notices

Article 44 Form and manner of publication of notices (only for paragraph 2 first subparagraph; paragraph 4; paragraph 5; paragraph 7)

¹ If and when Ukraine decides to implement a procedure for establishing whether a given activity is directly exposed to competition similar to that set out in Article 30 of Directive 2004/17/EC, the EU will provide guidance and technical assistance. The rules applicable in the EU are set out in: Commission Decision 2005/15/EC of 7 January 2005 on the detailed rules for the application of the procedure provided for in Article 30 of Directive 2004/17/EC.

Section 3

Communication and information

Article 50 Information to be stored concerning awards

CHAPTER VII

Conduct of the procedure

Section 3

Tenders comprising products originating in third countries and relations with those countries

Article 58 Tenders comprising products originating in third countries

Article 59 Relations with third countries as regards service contracts

TITLE IV

Statistical obligations, executory powers and final provisions

Article 67 Statistical obligations

Article 68 Advisory Committee

Article 69 Revision of the thresholds

Article 70 Amendments

Article 71 Implementation of the Directive

Article 72 Monitoring mechanisms

Article 73 Repeal

Article 74 Entry into force

Article 75 Addressees

ANNEXES

Annex I	Contracting entities in the sectors of transport or distribution of gas or heat
Annex II	Contracting entities in the sectors of production, transport or distribution of electricity
Annex III	Contracting entities in the sectors of production, transport or distribution of drinking water
Annex IV	Contracting entities in the field of rail services
Annex V	Contracting entities in the field of urban railway, tramway, trolleybus or bus services
Annex VI	Contracting entities in the postal services sector
Annex VII	Contracting entities in the sectors of exploration for and extraction of oil or gas
Annex VIII	Contracting entities in the sectors of exploration for and extraction of coal and other solid fuels
Annex IX	Contracting entities in the field of maritime or inland port or other terminal facilities
Annex X	Contracting entities in the field of airport installations
Annex XI	List of legislation referred to in Article 30(3)
Annex XII	List of professional activities as set out in Article 1(2), point b
Annex XXII	Summary table of the time limits laid down in Article 45
Annex XXV	Time limits for transposition and implementation
Annex XXVI	Correlation table

ANNEX XXI-M to Chapter 8
PROVISIONS OF DIRECTIVE 89/665/EEC
AS AMENDED BY DIRECTIVE 2007/66/EC
OUTSIDE THE SCOPE OF THE PROCESS OF LEGISLATIVE APPROXIMATION

(The elements listed in this annex are not subject to the process of legislative approximation and therefore do not need to be transposed into Ukrainian legislation)

Article 2b	Derogations from the standstill period Paragraph (c)
Article 2d	Ineffectiveness Paragraph 1 (a) Paragraph 4
Article 3	Corrective Mechanisms
Article 3a	Content of the notice for voluntary ex ante transparency
Article 3b	Committee Procedure
Article 4	Implementation
Article 4a	Review

ANNEX XXI-N to Chapter 8
PROVISIONS OF DIRECTIVE 92/13/EEC
AS AMENDED BY DIRECTIVE 2007/66/EC
OUTSIDE THE SCOPE OF THE PROCESS OF LEGISLATIVE APPROXIMATION

(The elements listed in this annex are not subject to the process of legislative approximation and therefore do not need to be transposed into Ukrainian legislation)

Article 2b	Derogations from the standstill period Paragraph (a)
Article 2d	Ineffectiveness Paragraph 1 (a) Paragraph 4
Article 3a	Content of the notice for voluntary ex ante transparency
Article 3b	Committee Procedure
Article 8	Corrective Mechanisms
Article 12	Implementation
Article 12a	Review

ANNEX XXI-O to Chapter 8
INDICATIVE LIST OF ISSUES FOR CO-OPERATION

- training, in Ukraine and EU countries, of Ukrainian officials from government bodies engaged in public procurement;
 - training of suppliers interested participating in public procurement;
 - exchange of information and experience on best practice and regulatory rules in the sphere of public procurement;
 - enhancement of the functionality of the Public Procurement Web Site and establishment of a system of public procurement monitoring;
 - consultations and methodological assistance from the EU Party in application of modern electronic technologies in the sphere of public procurement;
 - strengthening the bodies charged with guaranteeing a coherent policy in all areas related to public procurement and the independent and impartial consideration (review) of contracting authorities' decisions. (Cf. Article 150(2) of this Agreement)
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ANNEX XXI-P to Chapter 8

THRESHOLDS

(Article 149(3))

The value thresholds mentioned in Article 149(3) shall be for both parties¹:

- (a) EUR 133 000 for public supply and service contracts awarded by central government authorities, except for public service contracts defined in Directive 2004/18/EC Article 7. b. 3rd indent;
- (b) EUR 206 000 in the case of public supply and public service contracts not covered by point a);
- (c) EUR 5 150 000 in the case of public works contracts and concessions;
- (d) EUR 5 150 000 in the case of works contracts in the utilities sector;
- (e) EUR 412 000 in the case of supply and service contracts in the utilities sector.

¹ The EUR thresholds quoted in this Annex should be adapted at the moment of the entry into force of this agreement to reflect the thresholds then in place under the EU Directives.

ANNEX XXIII to Chapter 10

GLOSSARY OF TERMS

The following glossary is intended to illustrate the meaning of certain terms used in Chapter 10 (Competition) of Title IV of this Agreement. This glossary is not legally binding and remains without prejudice to the provisions included in this Chapter.

- (a) Areas where the standard of living is abnormally low or where there is serious underemployment: These are areas where the economic situation is extremely unfavourable in relation to the European Union as a whole. This condition is fulfilled if a region or a sub-national geographical administrative entity, with an average population of approximately 800,000 to 3,000,000 inhabitants, has a per capita gross domestic product (GDP), measured in purchasing power standards (PPS), of less than 75 % of the Union average.
- (b) Serious disturbance: The disturbance in question must affect the whole of the economy of the Party concerned, or one of its Member States. A disturbance is deemed not to be serious for the purposes of this section if it is limited to one of the Parties' regions or parts of their territories.

- (c) Service of general economic interest ("SGEI"): This means economic activities that public authorities identify as being of particular importance to citizens and that would not be supplied (or would be supplied under different conditions) if there was no public intervention. The activity must exhibit special characteristics as compared with the general economic interest of other economic activities.
- (d) Public undertakings: Any undertaking over which the public authorities may exercise directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it.
- (e) Exclusive rights: These are rights that are granted by a Member State to one undertaking through any legislative, regulatory or administrative instrument, reserving it the right to provide a service or undertake an activity within a given geographical area.
- (f) Special rights: These are rights that are granted by a Member State to a limited number of undertakings which, within a given geographical area, and otherwise than according to objective, proportional and non-discriminatory criteria,
- limit to two or more the number of such undertakings authorised to provide a service or undertake an activity, or
 - designate several competing undertakings as being authorised to provide a service or undertake an activity, or

- confer on any undertaking or undertakings any legal or regulatory advantages which substantially affect the ability of any other undertaking to provide the same service or to operate the same activity in the same geographical area under substantially equivalent conditions.

(g) Important project in the common European interest or in the common interest of the Parties: A project is important and in the common European interest or in the common interest of the Parties only if

- (i) the aid concerns a project which is clearly defined regarding the terms of its implementation including its participants as well as its objectives;
- (ii) the project must be in the common European interest in the sense that the advantage achieved by the objective of the project must not be limited to one Member State or the Member States implementing it, but must extend to the EU as a whole

or,

it must be in the common interest of the Parties, in the sense that the advantage achieved by the objective of the project must extend to both Parties;

- (iii) the project must be of great importance with respect to its character and its volume: it must be a meaningful project with regard to its objectives and a project of a substantial size.

 - (h) State monopoly of commercial character: State monopolies of a commercial character are monopolies through which the national, regional or local authorities or other public bodies of any kind of a Party are in a position, in law or in fact, to supervise, determine or appreciably influence, either directly or indirectly, imports or exports between the Parties. The provisions in this Agreement regarding State monopolies of a commercial character apply likewise to monopolies delegated by the Parties.
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ANNEX XXIV to Chapter 14
RULES OF PROCEDURE FOR DISPUTE SETTLEMENT

GENERAL PROVISIONS

1. In Chapter 14 (Dispute Settlement) of Title IV of this Agreement and under these rules:

"adviser" means a person retained by a Party to advise or assist that Party in connection with the arbitration panel proceeding;

"arbitration panel" means a panel established under Article 307 of this Agreement;

"arbitrator" means a member of an arbitration panel established under Article 307 of this Agreement;

"assistant" means a person who, under the terms of appointment of an arbitrator conducts research or provides assistance to the arbitrator;

"complaining Party" means any Party that requests the establishment of an arbitration panel under Article 306 of this Agreement;

"Party complained against" means the Party that is alleged to have acted inconsistently with this Agreement;

"representative of a Party" means an employee or any person appointed by a government department or agency or any other public entity of a Party, who represents the Party for the purposes of a dispute under this Agreement;

"day" means a calendar day.

2. The Party complained against shall be in charge of the logistical administration of dispute settlement proceedings, in particular the organisation of hearings, unless otherwise agreed. However, both Parties shall share the expenses derived from organisational matters, including the expenses of the arbitrators.

NOTIFICATIONS

3. The Parties and the arbitration panel shall transmit any request, notice, written submission or other document by delivery against receipt, registered post, courier, facsimile transmission, telex, telegram or any other means of telecommunication that provides a record of the sending thereof.
4. A Party shall provide a copy of each of its written submissions to the other Party and to each of the arbitrators. A copy of the document shall also be provided in electronic format.
5. All notifications, including requests for consultations, shall be addressed to the Ministry of Foreign Affairs of Ukraine and to the Directorate-General for Trade of the European Commission, respectively.
6. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitration panel proceeding may be corrected by delivery of a new document clearly indicating the changes.
7. If the last day for delivery of a document falls on a legal holiday of Ukraine or of the institutions of the European Union, the document may be delivered on the next business day.

COMMENCING THE ARBITRATION

8. Unless the Parties agree otherwise, they shall meet the arbitration panel within seven days of its establishment in order to determine such matters that the Parties or the arbitration panel deem appropriate, including the remuneration and expenses to be paid to the arbitrators, which will be in accordance with WTO standards.

INITIAL SUBMISSIONS

9. The complaining Party shall deliver its initial written submission no later than 20 days after the date of establishment of the arbitration panel. The Party complained against shall deliver its written counter-submission no later than 20 days after the date of delivery of the initial written submission.

WORKING OF ARBITRATION PANELS

10. The chairperson of the arbitration panel shall preside at all its meetings. An arbitration panel may delegate to the chairperson authority to make administrative and procedural decisions.

11. Unless otherwise provided in this Agreement and without prejudice to paragraph 24, the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions or computer links.

12. Only arbitrators may take part in the deliberations of the arbitration panel, but the arbitration panel may permit its assistants to be present at its deliberations.

13. The drafting of any ruling shall remain the exclusive responsibility of the arbitration panel and shall not be delegated.

14. Where a procedural question arises which is not covered by the provisions of this Agreement and its annexes, an arbitration panel may adopt any appropriate procedure provided that the procedure ensures equal treatment between the Parties and is compatible with the provisions of this Agreement and its annexes.

15. When the arbitration panel considers that there is a need to modify any time limit applicable in the proceedings or to make any other procedural or administrative adjustment, it shall inform the Parties in writing of the reasons for the change or adjustment and of the period or adjustment needed. The time limits of Article 310(2) of this Agreement shall not be modified without the agreement of the Parties.

REPLACEMENT

16. If an arbitrator is unable to participate in the proceeding, withdraws, or must be replaced, a replacement shall be selected in accordance with Article 307(3) and (4) of this Agreement.

17. Where a Party considers that an arbitrator does not comply with the requirements of the Code of Conduct and for this reason should be replaced, this Party should notify the other Party within 15 days from the time at which it came to know of the circumstances underlying the arbitrator's violation of the Code of Conduct.

18. a) Where a Party considers that an arbitrator other than the chairperson does not comply with the requirements of the Code of Conduct, the Parties shall consult and, if they so agree, replace the arbitrator by selecting a replacement following the procedure set out in Article 307(3) and (4) of this Agreement.

- b) If the Parties fail to agree on the need to replace an arbitrator, any Party may request that such matter be referred to the chairperson of the arbitration panel, whose decision shall be final.
 - c) If, pursuant to such a request, the chairperson finds that an arbitrator does not comply with the requirements of the Code of Conduct, she or he shall select a new arbitrator by lot among the pool of individuals referred to under Article 323(1) of this Agreement of which the original arbitrator was a Member. If the original arbitrator was chosen by the Parties pursuant to Article 307(2) of this Agreement, the replacement shall be selected by lot among the pools of individuals that have been proposed by the complaining Party and by the Party complained against under Article 323(1) of this Agreement. The selection of the new arbitrator shall be done in the presence of the Parties and within five days of the date of the submission of the request to the chairperson of the arbitration panel.
19. a) Where a Party considers that the chairperson of the arbitration panel does not comply with the requirements of the Code of Conduct, the Parties shall consult and, if they so agree, replace the chairperson by selecting a replacement following the procedure set out in Article 307(3) and (4) of this Agreement.

- b) If the Parties fail to agree on the need to replace the chairperson, any Party may request that such matter be referred to one of the remaining members of the pool of individuals selected to act as chairpersons under Article 323(1) of this Agreement. Her or his name shall be drawn by lot, in the presence of the Parties, by the chair of the Trade Committee, or the chair's delegate. The decision by this person on the need to replace the chairperson shall be final.

- c) If this person decides that the original chairperson does not comply with the requirements of the Code of Conduct, she or he shall select a new chairperson by lot among the remaining pool of individuals referred to under Article 323(1) of this Agreement who may act as chairpersons. This selection of the new chairperson shall be done in the presence of the Parties and within five days of the date of the submission of the request referred to in this paragraph.

20. The arbitration panel proceedings shall be suspended for the period taken to carry out the procedures provided for in paragraphs 16, 17, 18 and 19.

HEARINGS

21. The chairperson shall fix the date and time of the hearing in consultation with the Parties and the other members of the arbitration panel, and confirm this in writing to the Parties. This information shall also be made publicly available by the Party in charge of the logistical administration of the proceedings unless the hearing is closed to the public. Unless the Parties disagree, the arbitration panel may decide not to convene a hearing.
22. Unless the Parties agree otherwise, the hearing shall be held in Brussels if the complaining Party is Ukraine and in Kyiv if the complaining Party is the European Union.
23. The arbitration panel may convene additional hearings if the Parties so agree.
24. All arbitrators shall be present during the entirety of any hearing.
25. The following persons may attend the hearing, irrespective of whether the hearing is closed to the public or not:
 - (a) representatives of the Parties;
 - (b) advisers to the Parties;

- (c) administrative staff, interpreters, translators and court reporters; and
- (d) arbitrators' assistants.

Only the representatives and advisers of the Parties may address the arbitration panel.

26. No later than five days before the date of a hearing, each Party shall deliver to the arbitration panel a list of the names of persons who will make oral arguments at the hearing on behalf of that Party and of other representatives or advisers who will be attending the hearing.

27. The hearings of the arbitration panels shall be open to the public, unless the Parties decide that the hearings shall be partially or completely closed to the public. However the arbitration panel shall meet in closed session when the submission and arguments of a Party contain confidential information.

28. The arbitration panel shall conduct the hearing in the following manner, ensuring that the complaining Party and the Party complained against are afforded equal time:

Argument

- (a) argument of the complaining Party
- (b) argument of the Party complained against

Rebuttal Argument

- (a) argument of the complaining Party
- (b) counter-reply of the Party complained against

29. The arbitration panel may direct questions to either Party at any time during the hearing.

30. The arbitration panel shall arrange for a transcript of each hearing to be prepared and delivered as soon as possible to the Parties.

31. Each Party may deliver a supplementary written submission concerning any matter that arose during the hearing within 10 days of the date of the hearing.

QUESTIONS IN WRITING

32. The arbitration panel may at any time during the proceedings address questions in writing to one or both Parties. Each of the Parties shall receive a copy of any questions put by the arbitration panel.

33. A Party shall provide a copy of its written response to the arbitration panel's questions to the other Party. Each Party shall be given the opportunity to provide written comments on the other Party's reply within five days of the date of delivery.

CONFIDENTIALITY

34. The Parties and their advisers shall maintain the confidentiality of the arbitration panel hearings where the hearings are held in closed session, in accordance with paragraph 27. Each Party and its advisers shall treat as confidential any information submitted by the other Party to the arbitration panel which that Party has designated as confidential. Where a Party submits a confidential version of its written submissions to the arbitration panel, it shall also, upon request of the other Party, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public no later than 15 days after the date of either the request or the submission, whichever is later. Nothing in these rules shall preclude a Party from disclosing statements of its own positions to the public to the extent that they do not contain confidential information.

EX PARTE CONTACTS

35. The arbitration panel shall not meet or contact a Party in the absence of the other Party.

36. No member of the arbitration panel may discuss any aspect of the subject matter of the proceedings with one Party or both Parties in the absence of the other arbitrators.

AMICUS CURIAE SUBMISSIONS

37. Unless the Parties agree otherwise within three days of the date of the establishment of the arbitration panel, the arbitration panel may receive unsolicited written submissions from interested natural or legal persons established in the territories of the Parties, provided that they are made within 30 days of the date of the establishment of the arbitration panel, that they are concise, including any annexes, and that they are directly relevant to the factual and legal issues under consideration by the arbitration panel. The arbitration panel may decide to impose a page limit on such submissions.

38. The submission shall contain a description of the person making the submission, whether natural or legal, including its place of establishment, the nature of its activities and the source of its financing, and specify the nature of the interest that the person has in the arbitration proceeding.

39. The arbitration panel shall list in its ruling all the submissions it has received that conform to the above rules. The arbitration panel shall not be obliged to address in its ruling the factual or legal arguments made in such submissions. Any submission obtained by the arbitration panel under this rule shall be submitted to the Parties for their comments.

URGENT CASES

40. In cases of urgency referred to in Article 310(2) of this Agreement, the arbitration panel shall adjust the time limits referred to in these rules as appropriate.

TRANSLATION AND INTERPRETATION

41. During the consultations referred to in Article 305 of this Agreement, and no later than the meeting referred to in paragraph 8(b) of these Rules of Procedure, the Parties shall endeavour to agree on a common working language for the proceedings before the arbitration panel.

42. If the Parties are unable to agree on a common working language, each Party shall expeditiously arrange for and bear the costs of the translation of its written submissions into the language chosen by the other Party and the Party complained against shall arrange for the interpretation of oral submissions into the languages chosen by the Parties.

43. Arbitration panel rulings shall be notified in the language or languages chosen by the Parties.
44. The costs incurred for translation of an arbitration ruling shall be borne equally by the Parties.
45. Any Party may provide comments on any translated version of a document drawn up in accordance with these rules.

CALCULATION OF TIME-LIMITS

46. Where, by reason of the application of paragraph 7 of these Rules of Procedure, a Party receives a document on a date other than the date on which this document is received by the other Party, any period of time that is calculated on the basis of the date of receipt of that document shall be calculated from the latter date of receipt of that document.

OTHER PROCEDURES

47. These Rules of Procedure are also applicable to procedures established under Article 312(2), Article 313(2), Article 315(3) and Article 316(2) of this Agreement. However, the time-limits laid down in these Rules of Procedure shall be adjusted in line with the special time-limits provided for the adoption of a ruling by the arbitration panel in those other procedures.

ANNEX XXV to Chapter 15
CODE OF CONDUCT FOR MEMBERS
OF ARBITRATION PANELS AND MEDIATORS

Definitions

1. In this Code of Conduct:
 - (a) "arbitrator" means a member of an arbitration panel established under Article 307 of this Agreement;
 - (b) "mediator" means a person who conducts a mediation procedure in accordance with Chapter 15 (Mediation Mechanism) of Title IV;
 - (c) "candidate" means an individual whose name is on the list of arbitrators referred to in Article 323 of this Agreement and who is under consideration for selection as a member of an arbitration panel under Article 307 of this Agreement;

- (d) "assistant" means a person who, under the terms of appointment of an arbitrator or mediator, conducts research or provides assistance to the arbitrator or mediator;
- (e) "proceeding", unless otherwise specified, means an arbitration panel or mediation proceeding under this Agreement;
- (f) "staff", in respect of an arbitrator or mediator, means persons under the direction and control of the arbitrator or mediator, other than assistants.

Responsibilities to the process

2. Every candidate and arbitrator or mediator shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement mechanism is preserved. Former candidates, arbitrators or mediators must comply with the obligations established in paragraphs 15, 16, 17 and 18 of this Code of Conduct.

Disclosure obligations

3. Prior to confirmation of her or his selection as an arbitrator or as a mediator under this Agreement, a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.
4. A candidate, arbitrator or mediator shall communicate matters concerning actual or potential violations of this Code of Conduct only to the Trade Committee for consideration by the Parties.
5. Once selected, an arbitrator or mediator shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraph 3 of this Code of Conduct and shall disclose them. The disclosure obligation is a continuing duty which requires an arbitrator or mediator to disclose any such interests, relationships or matters that may arise during any stage of the proceeding. The member shall disclose such interests, relationships or matters by informing the Trade Committee, in writing, for consideration by the Parties.

Duties of arbitrators or mediators

6. Upon selection an arbitrator or mediator shall perform her or his duties thoroughly and expeditiously throughout the course of the proceeding, and with fairness and diligence.
7. An arbitrator or mediator shall consider only those issues raised in the proceeding and necessary for a ruling and shall not delegate this duty to any other person.
8. An arbitrator or mediator shall take all appropriate steps to ensure that his or her assistants and staff are aware of, and comply with, paragraphs 2, 3, 4, 5, 16, 17 and 18 of this Code of Conduct.
9. Without prejudice to Article 330 of this Agreement, an arbitrator or mediator shall not engage in ex parte contacts concerning the proceeding.

Independence and impartiality of arbitrators or mediators

10. An arbitrator or mediator must be independent and impartial and avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamour, and loyalty to a Party or fear of criticism.

11. An arbitrator or mediator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of her or his duties.

12. An arbitrator or mediator may not use her or his position on the arbitration panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence her or him.

13. An arbitrator or mediator may not allow financial, business, professional, family or social relationships or responsibilities to influence her or his conduct or judgement.

14. An arbitrator or mediator must avoid entering into any relationship or acquiring any financial interest that is likely to affect her or his impartiality or that might reasonably create an appearance of impropriety or bias.

Obligations of former arbitrators or mediators

15. All former arbitrators or mediators must avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from any decision or ruling of the arbitration panel or from an advisory opinion.

Confidentiality

16. No arbitrator or mediator or former arbitrator or mediator shall at any time disclose or use any non-public information concerning a proceeding or acquired during a proceeding except for the purposes of that proceeding and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others or to adversely affect the interest of others.

17. An arbitrator shall not disclose an arbitration panel ruling or parts thereof prior to its publication in accordance with this Agreement.

18. An arbitrator or former arbitrator shall not at any time disclose the deliberations of an arbitration panel, or any arbitrator's views.

**ANNEXES OF
TITLE V: ECONOMIC AND SECTOR COOPERATION**

ANNEX XXVI

ANNEX XXVI to Chapter 1
ENERGY COOPERATION, INCLUDING NUCLEAR ISSUES

1. The EU and Ukraine establish herewith an 'Early Warning Mechanism' with the objective of setting out practical measures aimed at preventing and rapidly reacting to an emergency situation or to a threat of an emergency situation. It foresees an early evaluation of potential risks and problems related to the supply and demand of natural gas, oil or electricity and the prevention and rapid reaction in case of an emergency situation or a threat of an emergency situation.

2. For the purpose of this Annex, an emergency situation is a situation causing a significant disruption / physical interruption of supply of natural gas, oil or electricity between Ukraine and the European Union.

3. For the purpose of this Annex the Coordinators are the Minister of Energy of Ukraine and the Member of the European Commission in charge of Energy.

4. An early evaluation of potential risks and problems related to the supply and demand of energy materials and products should be undertaken jointly by the two Parties in particular in the framework of the Memorandum of Understanding on cooperation in the field of energy between the European Union and Ukraine of 1st December 2005 and should be regularly reported to the Coordinators.
5. Should one of the Parties to this Agreement become aware of an emergency situation or of a situation which in its opinion could lead to an emergency situation, that Party shall inform the other Party without delay.
6. Under the circumstances set out in paragraph 5 of this Annex, the Coordinators shall notify each other, within the shortest possible time, of the necessity to initiate the Early Warning Mechanism. The notification shall indicate, inter alia, designated persons that are authorised by the Coordinators to maintain permanent contact with each other.
7. Upon notification in accordance with paragraph 6 of this Annex, each Party shall provide the other Party with its own assessment. Such an assessment will include an estimate of the timeframe within which the threat of an emergency situation or the emergency situation could be eliminated. Both Parties shall react promptly to the assessment provided by the other Party and complement it with available additional information.

8. If one Party is unable to adequately assess or accept the other Party's assessment of the situation or the estimated timeframe within which a threat of an emergency situation or an emergency situation may be eliminated, the corresponding Coordinator can request consultations, which are to commence within a time period not exceeding 3 days from the moment of forwarding the notification foreseen in paragraph 6 of this Annex. Such consultations shall take place through an Experts Group consisting of representatives authorised by the Coordinators. The consultations aim at:

- elaborating a common evaluation of the situation and of the possible further development of events;
- elaborating recommendations to eliminate the threat of an emergency situation or to overcome the emergency situation;
- elaborating recommendations on a joint action plan of the Parties in order to minimise the impact of an emergency situation and, if possible, to overcome the emergency situation, including the possibility of establishing a Special Monitoring Group.

9. The consultations, common evaluations and proposed recommendations shall be based on the principles of transparency, non-discrimination and proportionality.

10. The Coordinators, within their competencies, will work to eliminate the threat of an emergency situation or to overcome the emergency situation taking into account the recommendations that have been elaborated as the result of the consultations.

11. The Experts Group referred to in paragraph 8 will report to the Coordinators on its activities, promptly after the implementation of any agreed plan of action.

12. If an emergency situation occurs, the Coordinators may establish a Special Monitoring Group for examining the ongoing circumstances and development of events and for an objective record of them. The Group shall consist of:

- representatives of both Parties;
- representatives of energy companies of the Parties;
- representatives of international energy organisations, proposed and mutually approved by the Parties;
- independent experts proposed and mutually approved by the Parties.

13. The Special Monitoring Group shall start its work without delay and shall operate, as necessary, until the emergency situation has been solved. A decision on the termination of the work of the Special Monitoring Group shall be taken jointly by the Coordinators.

14. From the moment of discovering the circumstances described in paragraph 5, and until the completion of the procedure for applying the Early Warning Mechanism, as well as until the elimination of the threat of an emergency situation or the resolution of the emergency situation, the Parties will do their utmost to minimise negative consequences for the other Party. Both Parties will cooperate with the aim to reach an immediate solution in a spirit of transparency. The Parties will refrain from any actions unrelated to the ongoing emergency situation that could create or deepen the negative consequences for the supply of natural gas, oil or electricity between Ukraine and the European Union.

15. Each Party independently carries the costs relating to the actions in the framework of this Annex.

16. The Parties shall maintain in confidence all information exchanged between them that is designated as being of a confidential nature. The Parties shall take the necessary measures to protect confidential information on the basis of the relevant legal and normative acts of Ukraine, or the European Union and/ or its Member States, as applicable, as well as in accordance with applicable international agreements and conventions.

17. The Parties may invite, by mutual agreement, representatives of third parties to take part in the consultations or monitoring referred to in paragraphs 8 and 12.

18. The Parties may agree to adapt the provisions of this Annex in view of establishing an early warning mechanism between them and other parties.

19. A violation of this mechanism cannot serve as a basis for dispute settlement procedures under this Agreement. Moreover, a Party shall not rely on or introduce as evidence in such dispute settlement procedures:

- positions taken or proposals made by the other Party in the course of the procedure; or,
- the fact that the other Party has indicated its willingness to accept a solution to the emergency situation subject to this mechanism.

ANNEX XXVII to Chapter 1
ENERGY COOPERATION, INCLUDING NUCLEAR ISSUES

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

Electricity

Directive 2003/54/EC concerning common rules for the internal market in electricity

Timetable: the Directive's provisions shall be implemented by 01/01/2012 as indicated in the Protocol concerning the Accession of Ukraine to the Energy Community Treaty.

Regulation (EC) 1228/2003 on conditions for access to the network for cross-border exchanges in electricity, as amended by the Commission Decision 2006/770/EC

Timetable: the Regulation's provisions shall be implemented by 01/01/2012 as indicated in the Protocol concerning the Accession of Ukraine to the Energy Community Treaty.

Directive 2005/89/EC concerning measures to safeguard security of electricity supply and infrastructure investment

Timetable: the Directive's provisions shall be implemented by 01/01/2012 as indicated in the Protocol concerning the Accession of Ukraine to the Energy Community Treaty.

Gas

Directive 2003/55/EC concerning common rules for the internal market in gas

Timetable: the Directive's provisions shall be implemented by 01/01/2012 as indicated in the Protocol concerning the Accession of Ukraine to the Energy Community Treaty.

Regulation (EC) n° 1775/2005 on conditions of access to the natural gas network

Timetable: the Regulation's provisions shall be implemented by 01/01/2012 as indicated in the Protocol concerning the Accession of Ukraine to the Energy Community Treaty.

Directive 2004/67/EC concerning measures to safeguard security of natural gas supply

Timetable: the Directive's provisions shall be implemented by 01/01/2012 as indicated in the Protocol concerning the Accession of Ukraine to the Energy Community Treaty.

Oil

Directive 2006/67/EC on maintaining minimum stocks of crude oil and/or petroleum products

Timetable: the Directive's provisions shall be reflected in the Ukrainian legislation within 3 years and implemented within 11 years after entry into force of this Agreement.

Prospection and exploration of hydrocarbons

Directive 94/22/EC on the conditions for granting and using authorisations for the prospection, exploration and production of hydrocarbons

Timetable: the Directive's provisions shall be implemented within 3 years after entry into force of this Agreement, taking into account Articles (12 and 13) of the Trade-related Energy provisions covered by Chapter 11 (Trade-related Energy) of Title IV (Trade and Trade-related Matters).

Energy Efficiency

Directive 2004/8/EC on the promotion of cogeneration

Timetable: the Directive's provisions shall be implemented within 3 years after entry into force of this Agreement.

Directive 2002/91/EC on the energy performance of buildings

Timetable: the Directive's provisions shall be reflected in the Ukrainian legislation within 3 years and implemented within 5 years after entry into force of this Agreement.

Directive 2006/32/EC on energy end-use efficiency and energy services

Timetable: The Directive's provisions shall be reflected in the Ukrainian legislation within 5 years and implemented within 8 years after entry into force of this Agreement.

Directive 2005/32/EC on establishing a framework for the setting eco-design requirements for energy using products

Implementing Directives/Regulations:

- Commission Regulation (EC) No 278/2009 on eco-design requirements for no-load condition electric power consumption and average active efficiency of external power supplies;
- Commission Regulation (EC) No 245/2009 on eco-design requirements for fluorescent lamps without integrated ballast, for high intensity discharge lamps, and for ballasts and luminaires able to operate such lamps;

- Commission Regulation (EC) No 244/2009 on eco-design requirements for non-directional household lamps;
- Commission Regulation (EC) No 107/2009 on eco-design requirements for simple set-top boxes;
- Commission Regulation (EC) No 1275/2008 on eco-design requirements for standby and off mode electric power consumption of electrical and electronic household and office equipment;
- Council Directive 92/42/EEC on efficiency requirements for new hot-water boilers fired with liquid or gaseous fuels;
- Directive 96/57/EC on energy efficiency requirements for household electric refrigerators, freezers and combinations thereof;
- Directive 2000/55/EC on energy efficiency requirements for ballasts for fluorescent lighting.

Timetable: The provisions in the framework Directive as well as in the relevant existing implementing measures ("daughter directives or regulations") shall be implemented within 3 years after entry into force of this Agreement. New daughter directives/regulations shall be implemented in accordance with timetables established in these directives/regulations after changes to this Annex in line with the institutional provisions as set out in Title VII of this Agreement and as notified to the Ukrainian side.

Directive 92/75/EEC on the indication by labelling and standard product information of the consumption of energy and other resources by household appliances

Implementing Directives/Regulations:

- Commission Directive 2003/66/EC on energy labelling of household electric refrigerators, freezers and their combinations;
- Commission Directive 2002/40/EC on energy labelling of household electric ovens;
- Commission Directive 2002/31/EC on energy labelling of household air-conditioners;
- Commission Directive 98/11/EC on energy labelling of household lamps;
- Commission Directive 97/17/EC on energy labelling of household dishwashers as amended by Commission Directive 1999/9/EC on energy labelling of household dishwashers;

- Commission Directive 96/60/EC on energy labelling of household combined washer-driers;
- Commission Directive 95/13/EC on energy labelling of household electric tumble driers;
- Commission Directive 95/12/EC on energy labelling of household washing machines.

Timetable: The provisions in the framework Directive as well as in the relevant existing implementing measures ("daughter directives or regulations") shall be implemented within 2 years after entry into force of this Agreement. New daughter directives/regulations shall be implemented in accordance with timetables established in these directives/regulations after changes to this Annex in line with the institutional provisions as set out in Title VII of this Agreement and as notified to the Ukrainian side.

Nuclear

Directive 96/29/Euratom laying down basic safety standards for the protection of the health of workers and the general public against the dangers arising from ionizing radiation

Timetable: the Directive's provisions shall be implemented within 2 years after entry into force of this Agreement.

Directive 2006/117/Euratom on the supervision and control of shipments of radioactive waste and spent fuel

Timetable: the Directive's provisions shall be implemented within 2 years after entry into force of this Agreement.

Directive 2003/122/Euratom on the control of high-activity sealed radioactive sources and orphan sources

Timetable: the Directive's provisions shall be implemented within 2 years after entry into force of this Agreement.

ANNEX XXVIII to Chapter 4

TAXATION

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

Indirect taxation

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

Timetable: the Directive's provisions, with the exception of articles 5-8, 20, 33, 40-42, 79, 100-101, 123-130, 140-142, 145, 146 (1(B)), 147, 155, 164-166, 170-171, 175, 203, 205, 209, 210, 212, 219, 238-240, 245, 254, 258, 274-280, 293-294, 370-395, 396-400, 402-410, 411-413 (provisions applicable to EU Member States); articles 281-294, 295- 305, 306-325, 326-332, 333-343, 348-349, 358-369 (on special tax regimes), shall be implemented within 5 years of the entry into force of this Agreement.

Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries

– section 3 on quantitative limits

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity

Timetable: the Directive's provisions shall be implemented progressively, taking into account future needs of Ukraine in the field of environmental protection and energy efficiency, as they may result in particular from the post-2012 international climate change negotiations.

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

– Article 1

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied on manufactured tobacco (codification)

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this agreement with the exception of Art. 7.2, Art. 8, 9, 10, 11, 12 Art. 14.1, 14.2, 14.4, Art 18 and Art 19 for which the timetable of implementation will be established by the Association Council.

Upon the entry into force of this Agreement, the Association Council shall define the timetable for implementation by Ukraine of the following directives:

Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonisation of the laws of the Member States relating to turnover taxes - arrangements for the refund of value added tax to taxable persons not established in Community territory

Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages in respect of intermediate product category as defined in the directive

Art. 7.2, Art. 8, 9, 10, 11, 12, Art. 14.1, 14.2, 14.4, Art 18 and Art 19 of Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied on manufactured tobacco (codification)

ANNEX XXIX to Chapter 5
STATISTICS

The *acquis* in statistics as mentioned in Article 355 of Chapter 5 (Statistics), Title V (Economic and Sector Cooperation) is set out in the annually updated Statistical Requirements Compendium, which is considered by the Parties as annexed to this Agreement.

The latest available version of the Statistical Requirements Compendium can be found on the website of the Statistical Office of the European Union (Eurostat) in an electronic form

<http://epp.eurostat.ec.europa.eu>

ANNEX XXX to Chapter 6
ENVIRONMENT

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

Environmental governance and integration of environment into other policy areas

Directive 2011/92/EU on the assessment of the effects of certain public and private projects on the environment (codification)

For projects falling under the Treaty establishing the Energy Community all the Directive's provisions shall be implemented by 01/01/2013 as indicated in the Protocol concerning the Accession of Ukraine to this Treaty. For other projects the following provisions shall be applicable:

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- establishment of requirements that Annex I projects shall be made subject to environmental impact assessment and of a procedure to decide which Annex II projects require EIA (art. 4)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- determination of the scope of the information to be provided by the developer (art. 5)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- establishment of a procedure for consultation with environmental authorities and a public consultation procedure (art. 6)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- establishment of arrangements with neighbouring countries for exchange of information and consultation (art. 7)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- establishment of measures for notifying the public of the outcome of decisions on applications for development consent (art. 9)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

Directive 2001/42/EC on the assessment of the effects of certain plans and programmes on the environment

- adoption of national legislation and designation of competent authority/ies
- establishment of a procedure to decide which plans or programmes require strategic environmental assessment and of requirements that plans or programmes for which strategic environmental assessment is mandatory are subject to such an assessment (art. 3)
- establishment of a procedure for consultation with environmental authorities and a public consultation procedure (art. 6)
- establishment of arrangements with neighbouring countries for exchange of information and consultation (art. 7)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

Directive 2003/4/EC on public access to environmental information and repealing Directive 90/313/EEC

- adoption of national legislation and designation of competent authority/ies
- setting up of practical arrangements under which environmental information is made available to the public and the applicable exceptions (art. 3 and 4)
- ensuring that public authorities make environmental information available to the public (art. 3.1)
- establishment of procedures to review decisions not to supply environmental information or to supply only partial information (art. 6)
- establishment of a system for disseminating environmental information to the public (art. 7)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

Directive 2003/35/EC providing for public participation in respect of the drawing up of certain plans and programmes relating to the environment and amending with regard to public participation and access to justice Directives 85/337/EEC and 96/61/EC

- adoption of national legislation and designation of competent authority/ies
- establishment of a mechanism for providing the public with information (art. 2.2a and 2.2d)
- establishment of a mechanism for public consultation (art. 2.2b and 2.3)
- establishment of a mechanism for public comments and opinions to be taken into account in the decision-making process (art. 2.2c)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

Air Quality

Directive 2008/50/EC on ambient air quality and cleaner air for Europe

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- establishment of upper and lower assessment thresholds (art.5), target and limit values (art. 13,14,16.2,17.1), and the PM 2.5 exposure reduction target (art. 15.1)

Timetable: these provisions of the Directive shall be implemented for sulphur dioxide, nitrogen dioxide and oxides of nitrogen, lead, benzene, carbon monoxide, ozone, PM 10 and PM 2.5 within 3 years of the entry into force of this agreement on the basis of an existing situation in Ukraine. Upon the entry into force of this Agreement, the Association Council shall define the timetable for implementation by Ukraine of these provisions to fully comply with the requirements of the Directive.

- establishment and classification of zones and agglomerations (art. 4 and 5)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

- establishment of a system for assessing ambient air quality in relation to air pollutants (art. 5, 6 and 9)
- establishment of air quality plans for zones and agglomerations where levels of pollutants exceed limit value/target value (art. 23)

Timetable: these provisions of the Directive shall be implemented for sulphur dioxide, nitrogen dioxide and oxides of nitrogen, lead, benzene, carbon monoxide, ozone, PM 10 and PM 2.5 within 5 years of the entry into force of this agreement on the basis of an existing situation in Ukraine. Upon the entry into force of this Agreement, the Association Council shall define the timetable for implementation by Ukraine of these provisions to fully comply with the requirements of the Directive.

- establishment of short-term action plans for zones and agglomerations in which there is a risk that alert thresholds will be exceeded (art. 24)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

- establishment of a system to provide information to the public (art. 26)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

Directive 2004/107/EC relating to arsenic, cadmium, mercury, nickel and polycyclic aromatic hydrocarbons in ambient air

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- establishment of upper and lower assessment thresholds (art. 4.6) and target values (art. 3)

Timetable: these provisions of the Directive shall be implemented for arsenic, nickel, cadmium and benzo(a)pyrene within 3 years of the entry into force of this agreement on the basis of an existing situation in Ukraine. Upon the entry into force of this Agreement, the Association Council shall define the timetable for implementation by Ukraine of these provisions to fully comply with the requirements of the Directive.

- establishment and classification of zones and agglomerations (art. 3 and 4.6)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

- establishment of a system for assessing ambient air quality in relation to air pollutants (art. 4)
- taking measures in order to maintain/improve air quality in respect of the relevant pollutants (art. 3)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this agreement on the basis of an existing situation in Ukraine. Upon the entry into force of this Agreement, the Association Council shall define the timetable for implementation by Ukraine of these provisions to fully comply with the requirements of the Directive.

Directive 98/70/EC relating to the quality of petrol and diesel fuels and amending Directive 93/12/EEC as amended by Directives 2000/71/EC, 2003/17/EC and 2009/30/EC and Regulation (EC) 1882/2003

- adoption of national legislation and designation of competent authority/ies
- carrying out an assessment of national fuel consumption
- establishment of a system for monitoring fuel quality (art. 8)
- prohibition of marketing of leaded petrol (art. 3.1)

- permitting the marketing of unleaded petrol, diesel fuel and gas oils intended for non-road mobile machinery and agricultural and forestry tractors only if these meet relevant requirements (art. 3 and 4)
- establishment of a regulatory system to cover exceptional circumstances and of a system to collect national fuel quality data (art. 7 and 8)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

Directive 1999/32/EC on reduction of sulphur content of certain liquid fuels and amending Directive 93/12/EC as amended by Regulation (EC) 1882/2003 and Directive 2005/33/EC

For fuels used for purposes under the Treaty establishing the Energy Community all the Directive's provisions shall be implemented by 01/01/2012 as indicated in the Protocol concerning the Accession of Ukraine to this Treaty. For fuels used for other purposes the following provisions shall be implemented:

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- establishment of an effective sampling system and appropriate analytical methods of analysis (art. 6)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- prohibition of use of heavy fuel oil and gas oil with a sulphur content greater than established limit values (art. 3.1 and 4.1)

Timetable: these provisions of the Directive shall be implemented within 6 years of the entry into force of this Agreement.

- application of limit values for the sulphur content of marine fuels (art. 4a and 4b)

Timetable: these provisions of the Directive shall be implemented within 6 years of the entry into force of this Agreement.

Directive 94/63/EC on the control of volatile organic compound (VOC) emissions resulting from the storage of petrol and its distribution from terminals to service stations as amended by Regulation (EC) 1882/2003

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- identifying all terminals for storing and loading petrol (art. 2)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- establishment of technical measures to reduce loss of petrol from storage installations at terminals and service stations and during loading/unloading mobile containers at terminals (art. 3, 4 and 6 and Annex III)

Timetable: these provisions of the Directive shall be implemented within 9 years of the entry into force of this agreement

- requiring all road tanker loading gantries and mobile containers to meet the requirements (art. 4 and 5)

Timetable: these provisions of the Directive shall be implemented within 9 years of the entry into force of this Agreement.

Directive 2004/42/EC on the limitation of emissions of volatile organic compounds due to the use of organic solvents in certain paints and varnishes and vehicle refinishing products and amending Directive 1999/13/EC

- adoption of national legislation and designation of competent authority/ies
- setting up maximum VOC content limit values for paints and varnishes (art. 3 and Annex II)
- establishment of requirements ensuring labelling of products placed on the market and placing on the market of products complying with relevant requirements (art. 3 and 4)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

Waste and Resource Management

Directive 2008/98/EC on waste

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- preparation of waste management plans in line with the five-step waste hierarchy and of waste prevention programmes (Chapter V of Directive 2008/98/EC)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- establishment of full cost recovery mechanism in accordance with the polluter pays principle and extended producer responsibility principle (art. 14)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

- establishment of a permitting system for establishments/undertakings carrying out disposal or recovery operations, with specific obligations for the management of hazardous wastes (Chapter IV of Directive 2008/98/EC)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

- establishment of a register of waste collection and transport establishments and undertakings (Chapter IV of Directive 2008/98/EC)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

Directive 1999/31/EC on the landfill of waste as amended by Regulation (EC) 1882/2003

- adoption of national legislation and designation of competent authority/ies
- classification of landfill sites (art. 4)
- preparation of a national strategy reducing the amount of biodegradable municipal waste going to landfill (art. 5)

- establishment of an application and permit system and of waste acceptance procedures (art. 5-7, 11, 12 and 14)
- establishment of control and monitoring procedures in the operation phase of landfills and of closure and after-care procedures for landfills to be disaffected (art. 12 and 13)
- establishment of conditioning plans for existing landfill sites (art. 14)
- establishment of a costing mechanism (art. 10)
- ensuring the relevant waste is subject to treatment before landfilling (art. 6)

Timetable: these provisions of the Directive shall be implemented for existing installations within 6 years of the entry into force of this Agreement. For any installations put into operation after the signature of this agreement, the Directive's provisions shall be implemented as of the date of the agreement's entry into force.

Directive 2006/21/EC on the management of waste from extractive industries and amending Directive 2004/35/EC

- adoption of national legislation and designation of competent authority/ies
- establishment of a system to ensure that operators draw up waste management plans (identification and classification of waste facilities; characterisation of the waste) (art. 4 and 9)
- establishment of a permit system, of financial guarantees and of an inspection system (art. 7, 14 and 17)
- establishment of procedures for the management and monitoring of excavation voids (art. 10)
- establishment of closure and after-closure procedures for mining waste facilities (art. 12)
- drawing up an inventory of closed mining waste facilities (art. 20)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

Water Quality and water resource management, including marine environment

Directive 2000/60/EC establishing a framework for Community action in the field of water policy as amended by Decision No 2455/2001/EC and Directive 2009/31/EC

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- establishment of legislative definition of the country's territory hydrographic zoning unit

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- development of appropriate national legislation (Regulation on Basin Directorate) making the "basin Directorate" responsible for functions provided by art. 3 of Directive 2000/60/EC

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- identification of river basin districts and establishment of administrative arrangements for international rivers, lakes and coastal waters (art. 3)

Timetable: these provisions of the Directive shall be implemented within 6 years of the entry into force of this Agreement.

- analysis of the characteristics of river basin districts (art. 5)

Timetable: these provisions of the Directive shall be implemented within 6 years of the entry into force of this Agreement.

- establishment of programmes for monitoring water quality (art. 8)

Timetable: these provisions of the Directive shall be implemented within 6 years of the entry into force of this Agreement.

- preparation of river basin management plans, consultations with the public and publication of these plans (art. 13 and 14)

Timetable: these provisions of the Directive shall be implemented within 10 years of the entry into force of this Agreement.

Directive 2007/60/EC on the assessment and management of flood risks

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- undertaking preliminary flood assessment (art. 4 and 5)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

- preparation of flood hazards maps and flood risks maps (art. 6)

Timetable: these provisions of the Directive shall be implemented within 6 years of the entry into force of this Agreement.

- establishment of flood risk management plans (art. 7)

Timetable: these provisions of the Directive shall be implemented within 8 years of the entry into force of this Agreement.

Directive 2008/56/EC Directive establishing a framework for Community action in the field of marine environmental policy

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- development of a marine strategy in cooperation with EU MSs (art. 5 and 6)
- initial assessment of marine waters, determination of good environmental status and establishment of environmental targets and indicators (art. 5 and 8 – 10)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

- establishment of a monitoring programme for ongoing assessment and regular updating of targets (art. 5 and 11)

Timetable: these provisions of the Directive shall be implemented within 6 years of the entry into force of this Agreement.

- preparation of a programme of measures to achieve good environmental status (art. 5 and 13)

Timetable: these provisions of the Directive shall be implemented within 7 years of the entry into force of this Agreement.

Directive 91/271/EEC on urban waste water treatment as amended by Directive 98/15/EC and Regulation (EC) 1882/2003 and Regulation (EC) No 1137/2008

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this agreement

- assessment of the status of urban waste water collection and treatment

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this agreement

- identification of sensitive areas and agglomerations (art. 5 and Annex II)

Timetable: these provisions of the Directive shall be implemented within 6 years of the entry into force of this Agreement.

- preparation of technical and investment programme for the implementation of the urban waste water treatment requirements (art. 17)

Timetable: these provisions of the Directive shall be implemented within 8 years of the entry into force of this Agreement.

Directive 98/83/EC on quality of water intended for human consumption as amended by Regulation (EC) 1882/2003 and Regulation (EC) 596/2009

- adoption of national legislation and designation of competent authority/ies
- establishment of standards for drinking water (art. 4 and 5)
- establishment of a monitoring system (art. 6 and 7)
- establishment of a mechanism to provide information to consumers (art. 13)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

Directive 91/676/EC concerning the protection of waters against pollution caused by nitrates from agricultural sources as amended by Regulation (EC) 1882/2003

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- identification of nitrate vulnerable zones (art. 3)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- establishment of action plans for nitrate vulnerable zones (art. 5)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

- establishment of programmes for monitoring (art. 6)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

Nature protection

Directive 2009/147/EC on the conservation of wild birds

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- assessment of bird species requiring special conservation measures and regularly occurring migratory species

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- identification and designation of special protection areas for bird species (art. 4.1)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

- establishment of special conservation measures to protect regularly occurring migratory species (art. 4.2)

Timetable: these provisions of the Directive shall be implemented by 01/01/2015 as indicated in the Protocol concerning the Accession of Ukraine to the Energy Community Treaty.

- establishment of a general system of protection for all wild bird species of which the hunted species are a special subset and prohibition of certain types of capture/killing (art. 5, 6,7, 8, 9.1 and 9.2)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

Directive 92/43/EC on the conservation of natural habitats and of wild fauna and flora as amended by Directive 97/62/EC, 2006/105/EC and Regulation (EC) 1882/2003

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- preparation of inventory of sites, designation of these sites and establishing priorities for their management (including completion of the inventory of potential Emerald sites and establishment of protection and management measures for these sites) (art. 4)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

- establishment of measures required for the conservation of such sites (art. 6)

Timetable: these provisions of the Directive shall be implemented within 4 years of the entry into force of this Agreement.

- establishment of a system to monitor conservation status of habitats and species (art. 11)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- establishment of a strict species protection regime for species listed in Annex IV as relevant for Ukraine (art. 12)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- establishment of a mechanism to promote education and general information to the public (art. 22)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

Industrial pollution and industrial hazards

Directive 2010/75/EU on industrial emission (integrated pollution prevention and control) (recast)

- adoption of national legislation and designation of competent authority/ies

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

- identification of installations that require a permit (Annex I)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

- implementation of BAT taking into account the conclusions of the BREFs (art. 14(3-6) and 15(2-4))

Timetable: upon the entry into force of this Agreement, the Association Council shall define the timetable for implementation by Ukraine of these provisions for existing installations.

- establishment of an integrated permit system (art. 6 – 9 and 13)
- establishment of a compliance monitoring mechanism (art. 8,14 (1d) and 23(1))
- establishment of emission limit values for combustion plants (art. 30 and Annex V)
- preparation of programmes to reduce total annual emissions from existing plants (optional to setting emission limit values for existing plants) (art. 32)

Timetable: as an immediate priority, the Association Council shall define the timetable for implementation by Ukraine of these provisions for new installations. The Association Council shall also define the timetable for implementation by Ukraine of these provisions for existing installations. The timetable shall be without prejudice to deadlines defined in the Protocol concerning the Accession of Ukraine to the Energy Community Treaty for combustion plants falling under the scope of the Energy Community. Existing installations are installations that are granted a permit within 5 years of the entry into force of this agreement, provided that such plants are put into operation no later than 6 years after the entry into force of this Agreement.

Directive 96/82/EC on the control of major accident hazards involving dangerous substances as amended by Directive 2003/105/EC and Regulation (EC) 1882/2003

- adoption of national legislation and designation of competent authority/ies
- establishment of effective coordination mechanisms between relevant authorities
- establishment of systems for recording information about relevant installations and for reporting on major accidents (art. 13 and 14)

Timetable: these provisions of the Directive shall be implemented within 5 years of the entry into force of this Agreement.

Climate change and protection of the ozone layer

Directive 2003/87/EC establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Directive 96/61/EC as amended by Directive 2004/101/EC

- adoption of national legislation and designation of competent authority/ies
- establishment of a system for identifying relevant installations and for identifying greenhouse gases (Annexes I and II)
- development of a national allocation plan to distribute allowances to installations (art. 9)
- establishment of a system for issuing greenhouse gas emissions permits and issuance of allowances to be traded domestically among installations in Ukraine (art. 4 and 11 - 13)
- establishment of monitoring, reporting, verification and enforcement systems and public consultations procedures (art. 9, 14 – 17, 19 and 21)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

Regulation (EC) 842/2006 on certain fluorinated greenhouse gases

- adoption of national legislation and designation of competent authority/ies
- establishment/adaptation of national training and certification requirements for relevant personnel and companies (art. 5)
- establishment of reporting systems for acquiring emission data from the relevant sectors (art. 6)
- establishment of an enforcement system (art. 13)

Timetable: these provisions of the Regulation shall be implemented within 2 years of the entry into force of this Agreement.

Regulation (EC) 2037/2000 on substances that deplete the ozone layer as amended by Regulations (EC) 2038/2000, (EC) 2039/2000, (EC) 1804/2003, (EC) 2077/2004, (EC) 29/2006, (EC) 1366/2006, (EC) 1784/2006, (EC) 1791/2006 and (EC) 2007/899 and Decisions 2003/160/EC, 2004/232/EC and 2007/54/EC

- adoption of national legislation and designation of competent authority/ies
- establishment of bans for controlled substances including ending the use of virgin hydrochlorofluorocarbons by 2010 and of all hydrochlorofluorocarbons by 2020 (art. 4 and 5)
- establishment of a quantitative limit for the use of methyl bromide for quarantine and pre-shipment applications at the level of the average use in the years 1996, 1997 and 1998 (art. 4)
- phasing out of the placing on the market of virgin hydrochlorofluorocarbons by 2015 (art. 4)
- establishment of obligations to recover, recycle, reclaim and destruct used controlled substances (Art. 16)
- establishment of procedures for monitoring and inspecting leakages of controlled substances (Art. 17)

Timetable: these provisions of the Regulation shall be implemented within 2 years of the entry into force of this Agreement.

Genetically modified organisms

Relevant EU *acquis* concerning genetically modified organisms (GMOs) is also covered in Chapter 4 (Sanitary and Phytosanitary Measures) of Title IV (Trade and Trade-related Matters).

Directive 2001/18/EC of the European Parliament and of the Council of 12 March 2001 on the deliberate release into the environment of genetically modified organisms and repealing Council Directive 90/220/EEC as amended by Decisions 2002/623/EC and 2002/811/EC, Regulations (EC) 1829/2003 and (EC) 1830/2003 and Directive 2008/27/EC

- adoption of national legislation and designation of competent authority/ies
- phasing out antibiotic resistance markers in GMOs placed on the market according to Part C and in GMOs authorised under Part B (art. 4.2)
- establishment of an effective inspection and control system to ensure compliance with the Directive provisions and in particular regarding non-authorised GMOs (art. 4(5))
- establishment of prior notification procedures for Part B releases (art. 6) and for Part C releases (art. 13)

- establishment of risk assessment procedures for Part B (Art. 6-11) and Part C (Art. 13-24) releases
- establishment of a public register of locations of Part B releases (art. 31.3(a))
- establishment of a register of locations of GMOs grown under Part C (art. 31.3(b))
- establishment of procedures for consultation of the public and, where appropriate, groups (art. 9)
- establishment of a procedure requiring notifiers to send results of the release to the competent authority/ies (art. 10)
- ensuring that products placed on the market comply with specified labelling and packaging requirements (art. 21)
- ensuring confidentiality of information and intellectual property rights (art. 25)

Timetable: these provisions of the Directive shall be implemented within 2 years of the entry into force of this Agreement.

Regulation (EC) No 1946/2003 of the European Parliament and of the Council of 15 July 2003 on transboundary movements of genetically modified organisms

- adoption of national legislation and designation of competent authority/ies
- establishment of procedures for GMOs intended for deliberate release into the environment (art. 4 – 8)
- establishment of procedures for GMOs intended for direct use as food or feed, or for processing (art. 9 and 10) and for GMOs intended for contained use (art. 11)
- establishment of procedures for identification and accompanying documentation (art. 12) and for notification of transit of GMOs (art. 13)
- establishment of a system for ensuring confidentiality (art. 16)

Timetable: these provisions of the Regulation shall be implemented within 2 years of the entry into force of this agreement

Directive 2009/41/EC of the European Parliament and of the Council of 6 May 2009 on the contained use of genetically modified micro-organisms

- adoption of national legislation and designation of competent authority/ies
- classification of GMMs and ensuring users carry out risk assessments (art. 4)
- application of the general principles and the appropriate containment and other protective measures set out in Annex IV (art. 5)
- establishment of notification procedures (art. 6-9)
- establishment of criteria for emergency plans (art. 13-15)
- establishment of a system for ensuring confidentiality (art. 18)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

ANNEX XXXI to Chapter 6
ENVIRONMENT

Implementation by Ukraine of the Kyoto Protocol, including all eligibility criteria for fully using the Kyoto mechanisms

Development of an action plan for long-term (i.e., post-2012) mitigation of and adaptation to climate change

Development and implementation of long-term measures to reduce emissions of greenhouse gases

ANNEX XXXII to Chapter 7
TRANSPORT

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

(1) ROAD TRANSPORT

Technical conditions

Council Directive 92/6/EEC of 10 February 1992 on the installation and use of speed limitation devices for certain categories of motor vehicles in the Community

Timetable: the Directive's provisions shall be implemented for all vehicles engaged in international goods transport within 1 year and for all vehicles engaged in international passenger transport within 3 years of the entry into force of this Agreement, and for all vehicles, first registered after 1 January 2008, engaged in national transport within 4 years of the entry into force of this Agreement.

Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorized dimensions in national and international traffic and the maximum authorized weights in international traffic

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force for vehicles registered in the EU during their movement only in international network roads "E" according to Annex I of the European Agreement on Main International Traffic Arteries (AGR), of 15 November 1975, of this Agreement. The Association Council will take a decision on the extension of the application of the Directive's provisions to the whole network and all vehicles within 3 years of the entry into force of this Agreement.

Directive 2009/40/EC of the European Parliament and of the Council of 6 May 2009 on roadworthiness tests for motor vehicles and their trailers

Timetable: the Directive's provisions shall be implemented for all vehicles engaged in international goods transport within 1 year and for all vehicles engaged in international passenger transport within 3 years of the entry into force of this Agreement and all other vehicles within 5 years of the entry into force of this Agreement.

Safety conditions

Council Directive 91/439/EEC of 29 July 1991 on driving licences

- Introduction of the driving licence categories (art. 3)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- Conditions for issuing the driving licence (art. 4, 5, 6 and 7)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

- Requirements for driving tests (Annexes II and III)

Timetable: these provisions of the Directive shall be implemented within 3 years of the entry into force of this Agreement.

Directive 2008/68/EC of the European Parliament and of the Council of 24 September 2008 on the inland transport of dangerous goods

Timetable: the Directive's provisions shall be implemented for all transport of dangerous goods in international road traffic within 1 year of the entry into force of this Agreement, in national road traffic within 3 years of the entry into force of this Agreement.

Social conditions

Regulation (EC) No 561/2006 of the European Parliament and of the Council of 15 March 2006 on the harmonisation of certain social legislation relating to road transport and amending Council Regulations (EEC) No 3821/85 and (EC) No 2135/98 and repealing Council Regulation (EEC) No 3820/85

Timetable: the Regulation's provisions shall be implemented in national transport within 5 years of the entry into force of this Agreement.

Council Regulation (EEC) 3821/85 of 20 December 1985 on recording equipment in road transport

Timetable: the Regulation's provisions shall be implemented in national transport within 5 years of the entry into force of this Agreement.

Directive 2006/22/EC of the European Parliament and of the Council of 15 March 2006 on minimum conditions for the implementation of Council Regulations (EEC) No 3820/85 and (EEC) No 3821/85 concerning social legislation relating to road transport activities and repealing Council Directive 88/599/EEC

Timetable: the Directive's provisions shall be implemented in national transport within 5 years of the entry into force of this Agreement.

Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC

- Articles 3, 4, 5, 6, 7 (without monetary value of the financial standing), 8, 10, 11, 12, 13, 14, 15 and Annex I

Timetable: these provisions of the Regulation shall be implemented for all transport undertakings engaged in international traffic within 3 years, all other within 7 years of the entry into force of this Agreement.

Directive 2002/15/EC of the European Parliament and of the Council of 11 March 2002 on the organisation of the working time of persons performing mobile road transport activities

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement in international transport and 5 years of the entry into force of this Agreement in national transport.

Directive 2003/59/EC of the European Parliament and of the Council of 15 July 2003 on the initial qualification and periodic training of drivers of certain road vehicles for the carriage of goods or passengers, amending Council Regulation (EEC) 3820/85 and Council Directive 91/439/EEC and repealing Council Directive 76/914/EEC

Timetable: the Directive's provisions shall be implemented for drivers engaged in international transport operations within 3 years of the entry into force of this Agreement, for drivers engaged in national transport operations within 5 years of the entry into force of this Agreement.

Fiscal conditions

Directive 99/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures

Timetable: the Directive's provisions shall be implemented once Ukraine decides to introduce tolls or charges for the use of its infrastructure.

(2) RAILWAY TRANSPORT

Market and infrastructure access

Council Directive 91/440/EEC of 29 July 1991 on the development of the Community's railways

- Introduction of management independence and improvement of the financial situation (art. 2, 3, 4, 5 and 9)

Timetable: the provisions of the Directive shall be implemented within 8 years of the entry into force of this Agreement.

- Separation between infrastructure management and transport operations (art. 6, 7 and 8)

Timetable: the provisions of the Directive shall be implemented within 8 years of the entry into force of this Agreement.

Council Directive 95/18/EC of 19 June 1995 on the licensing of railway undertakings

- Introduction of licenses under the conditions listed in Articles 1, 2, 3, 4 (except for Article 4.5.), 5, 6, 7, 8, 9, 10, 11, 12, 13 and 15

Timetable: the provisions of the Directive shall be implemented within 8 years of the entry into force of this Agreement.

Directive 2001/14/EC of the European Parliament and of the Council of 26 February 2001 on the allocation of railway infrastructure capacity and the levying of charges for the use of railway infrastructure and safety certification

Timetable: the Directive's provisions shall be implemented within 8 years of the entry into force of this Agreement.

Regulation (EU) 913/2010 of the European Parliament and of the Council of 22 September 2010 concerning a European rail network for competitive freight

Timetable: the Regulation's provisions shall be implemented within 8 years of the entry into force of this Agreement.

Technical and safety conditions

Directive 2004/49/EC of the European Parliament and of the Council of 29 April 2004 on safety on the Community's railways and amending Council Directive 95/18/EC on the licensing of railway undertakings and Directive 2001/14/EC on the allocation of railway infrastructure capacity and the levying of charges for the use of railway infrastructure and safety certification (Railway Safety Directive)

Timetable: the Directive's provisions shall be implemented within 8 years of the entry into force of this Agreement.

Directive 2007/59/EC of the European Parliament and of the Council of 23 October 2007 on the certification of train drivers operating locomotives and trains on the railway system in the Community

Timetable: the Directive's provisions shall be implemented within 8 years of the entry into force of this Agreement, paying particular attention to article 9.2 of this Directive allowing Ukraine to apply more stringent requirements than currently in force in Ukrainian legislation.

Directive 2008/68/EC of the European Parliament and of the Council of 24 September 2008 on the inland transport of dangerous goods

Timetable: the Directive's provisions shall be implemented for all transport of dangerous goods in international rail traffic upon entry into force of this Agreement, in national traffic within 8 years of the entry into force of this Agreement.

Standardisation of accounts and statistics

Regulation (EEC) 1192/69 of the Council of 26 June 1969 on common rules for the normalisation of the accounts of railway undertakings

Timetable: the Regulation's provisions shall be implemented within 8 years of the entry into force of this Agreement.

Interoperability

Directive 2008/57/EC of the European Parliament and of the Council of 17 June 2008 on the interoperability of the rail system within the Community (Recast)

Timetable: the Directive's provisions shall be implemented within 8 years of the entry into force of this Agreement.

Combined transport

Council Directive 92/106/EEC of 7 December 1992 on the establishment of common rules for certain types of combined transport of goods between Member States

Timetable: the Directive's provisions shall be implemented within 8 years of the entry into force of this Agreement.

Other aspects

Regulation (EC) 1370/2007 of the European Parliament and of the Council of 23 October 2007 on public passenger transport services by rail and by road and repealing Council Regulations (EEC) 1191/69 and 1107/70

Timetable: the Regulation's provisions shall be implemented within 8 years of the entry into force of this Agreement except Article 7.2

Regulation (EC) 1371/2007 of the European Parliament and of the Council of 23 October 2007 on rail passengers' rights and obligations

Timetable: the Regulation's provisions shall be implemented within 8 years of the entry into force of this Agreement and for Articles 13, 16 and 17 the Association Council will decide on the deadline for implementation.

(3) AIR TRANSPORT

- Conclude and implement a comprehensive Common Aviation Area Agreement.
- Without prejudice to the conclusion of the Common Aviation Area Agreement, ensure implementation and coordinated development of bilateral air services agreements between Ukraine and EU-Member States, as amended by the "horizontal agreement".

(4) MARITIME TRANSPORT

Maritime safety - Flag state / classification societies

Directive 2009/15/EC of the European Parliament and of the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations and for the relevant activities of maritime administrations

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Regulation (EC) No 391/2009 of the European Parliament and of the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations

Timetable: the Regulation's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Directive 2009/21/EC of the European Parliament and of the Council of 23 April 2009 on compliance with flag State requirements

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Port State

Directive 2009/16/EC of the European Parliament and of the Council of 23 April 2009 on port State control

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Liability of carriers of passengers

Regulation (EC) No 336/2006 of the European Parliament and of the Council of 15 February 2006 on the implementation of the International Safety Management Code within the Community and repealing Council Regulation (EC) No 3051/95

Timetable: the Regulation's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Regulation (EC) No 392/2009 of the European Parliament and of the Council of 23 April 2009 on the liability of carriers of passengers by sea in the event of accidents.

Timetable: the Regulation's provisions shall be implemented within 3 years of the entry into force of this Agreement

Traffic monitoring

Directive 2002/59/EC of the European Parliament and of the Council of 27 June 2002 establishing a Community vessel traffic monitoring and information system and repealing Council Directive 93/75/EEC

Timetable: the Directive's provisions shall be implemented within 6 years of the entry into force of this Agreement.

Technical and operational rules

Passenger ships

Directive 2009/45/EC of the European Parliament and of the Council of 6 May 2009 on safety rules and standards for passenger ships

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Council Directive 1999/35/EC of 29 April 1999 on a system of mandatory surveys for the safe operation of regular ro-ro ferry and high-speed passenger craft services

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Directive 2003/25/EC of the European Parliament and of the Council on specific stability requirements for ro-ro passenger ships

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Oil tankers

Regulation (EC) 417/2002 of the European Parliament and of the Council of 18 February 2002 on the accelerated phasing-in of double hull or equivalent design requirements for single hull oil tankers and repealing Council Regulation (EC) 2978/94

The timetable of phasing-out single hull tankers will follow the schedule as specified in the MARPOL Convention of 1973.

Bulk carriers

Directive 2001/96/EC of the European Parliament and of the Council of 4 December 2001 establishing harmonised requirements and procedures for the safe loading and unloading of bulk carriers

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Crew

Directive 2008/106 on the minimum level of training of seafarers

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Environment

Directive 2000/59/EC of the European Parliament and of the Council of 27 November 2000 on port reception facilities for ship-generated waste and cargo residues

Timetable: the Directive's provisions shall be implemented within 6 years of the entry into force of this Agreement.

Regulation (EC) 782/2003 of the European Parliament and of the Council of 14 April 2003 on the prohibition of organotin compounds on ships

Timetable: the Regulation's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Technical conditions

Directive 2010/65 on reporting formalities for ships arriving in and/or departing from ports of the Member States of the Community repealing Directive 2002/6/EC of the European Parliament and of the Council of 18 February 2002 valid until 18 May 2012

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Social conditions

Council Directive 1999/63/EC of 21 June 1999 concerning the Agreement on the organisation of working time of seafarers concluded by the European Community Shipowners' Association (ECSA) and the Federation of Transport Workers' Unions in the European Union (FST) - Annex: European Agreement on the organisation of working time of seafarers, except Clause 16

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement, with the exception of Clause 16 which shall be implemented within 7 years of the entry into force of this Agreement.

Directive 1999/95/EC of the European Parliament and of the Council of 13 December 1999 concerning the enforcement of provisions in respect of seafarers' hours of work on board ships calling at Community ports

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Maritime security

Directive 2005/65/EC of the European Parliament and of the Council of 26 October 2005 on enhancing port security

Timetable: the Directive's provisions (except those concerning Commission inspections) shall be implemented within 3 years of the entry into force of this Agreement.

Regulation (EC) 725/2004 of the European Parliament and of the Council of 31 March 2004 on enhancing ship and port facility security

Timetable: the Regulation's provisions (except those concerning Commission inspections) shall be implemented within 3 years of the entry into force of this Agreement.

(5) INLAND WATERWAY TRANSPORT

Functioning of the market

Council Directive (EC) No 96/75 on the systems of chartering and pricing in national and international inland waterway transport in the Community

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Access to the profession

Council Directive (EEC) No 87/540 on access to the occupation of carrier of goods by waterway in national and international transport and on the mutual recognition of diplomas, certificates and other evidence of formal qualifications for this occupation

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 96/50/EC on the harmonization of the conditions for obtaining national boat masters' certificates for the carriage of goods and passengers by inland waterway in the Community

Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

Safety

Directive 2006/87/EC of the European Parliament and of the Council of 12 December 2006 laying down technical requirements for inland waterway vessels

Timetable: the Directive's provisions will be transposed in the framework of the Danube Commission.

Directive 2008/68/EC of the European Parliament and of the Council of 24 September 2008 on the inland transport of dangerous goods

Timetable: the Directive's provisions shall be implemented for all inland water way transport of dangerous goods in international traffic within 1 year of the entry into force of this Agreement, in national traffic within 3 years of the entry into force of this Agreement.

River Information Services

Directive 2005/44/EC of the European Parliament and of the Council of 7 September 2005 on harmonised river information services (RIS) on inland waterways in the Community

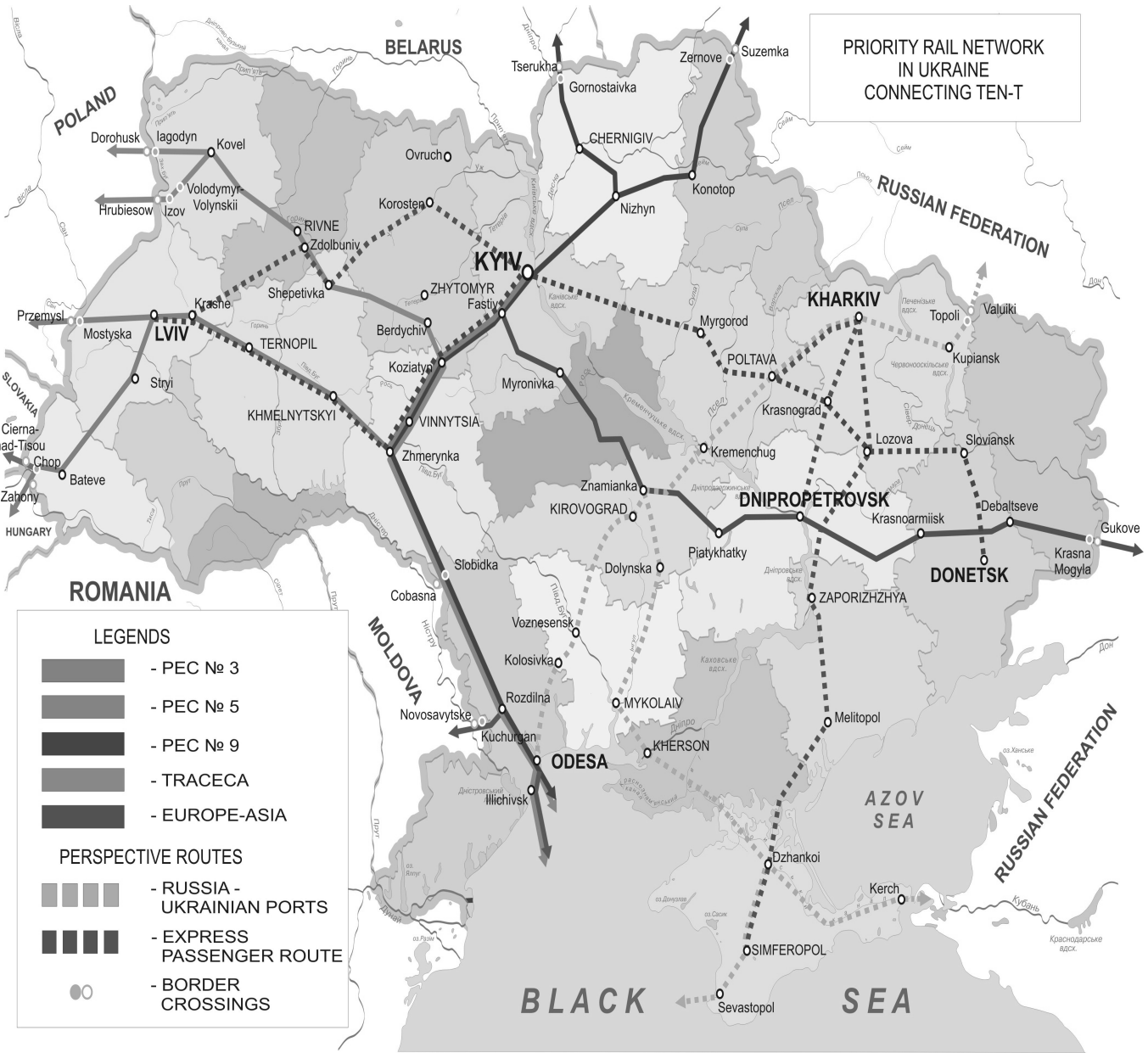
Timetable: the Directive's provisions shall be implemented within 5 years of the entry into force of this Agreement.

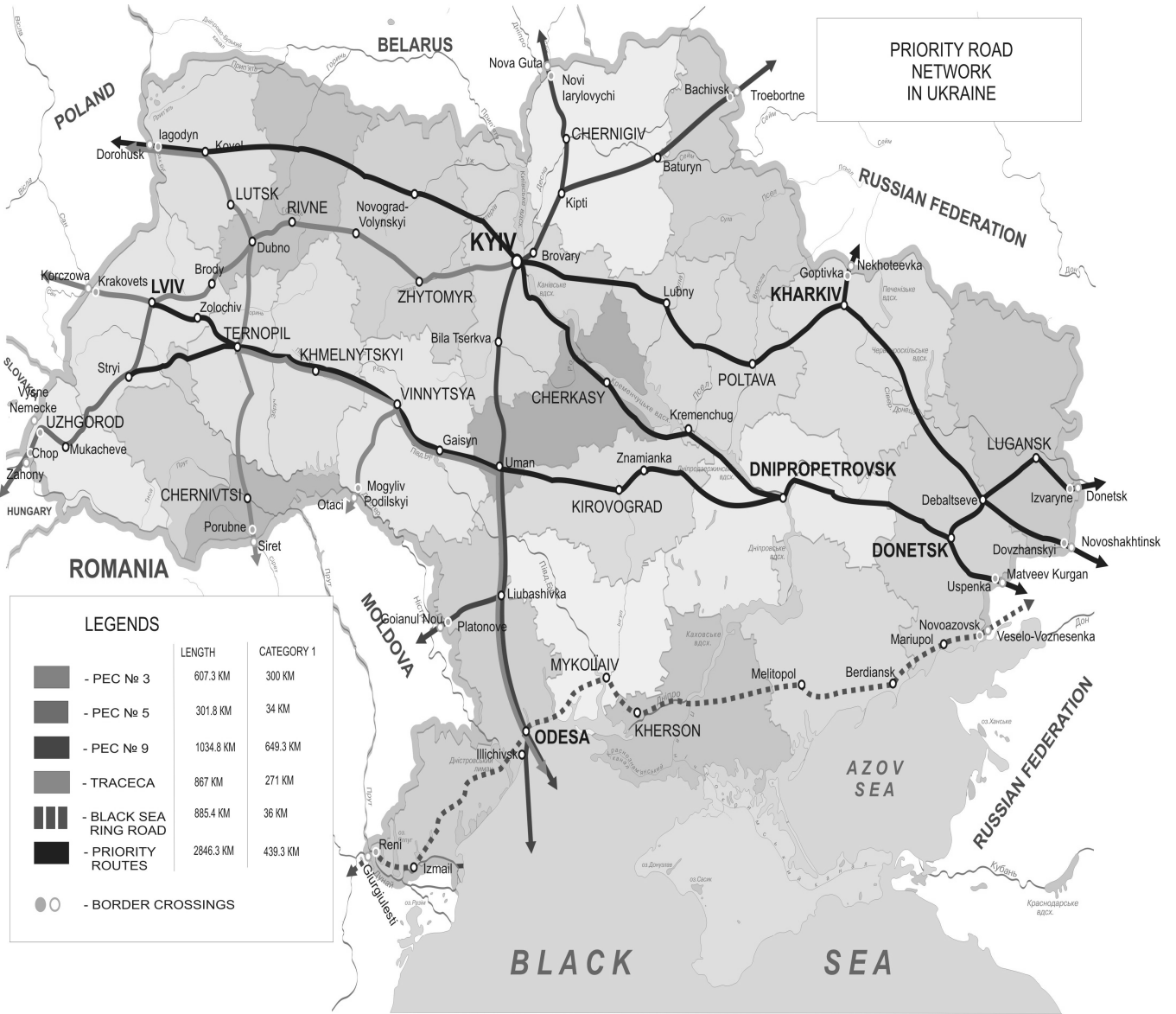
ANNEX XXXIII to Chapter 7

TRANSPORT

1. The Parties recognise the importance of improving transport connections by making them smoother, safer and more reliable. This is to the mutual benefit of the EU and Ukraine. The Parties will cooperate in order to develop further transport connections in particular through:
 - (a) policy cooperation, improved administrative procedures at the border crossings and removal of bottlenecks in infrastructure;
 - (b) cooperation within the Eastern Partnership Transport Panel, a result-oriented permanent framework for transport cooperation between the EU and the Eastern Partnership countries;
 - (c) cooperation with International Financial Institutions that can contribute to improved transport;
 - (d) further develop a Ukrainian co-ordination mechanism and information system to ensure effectiveness and transparency of infrastructure planning, including traffic management systems, charging and financing;
 - (e) adoption of border crossing facilitation actions in line with the stipulations in the customs part of this Agreement that aim to improve the functioning of the transport network in order to increase the fluidity of the transport flows between Ukraine, regional partners and the EU;

- (f) exchange of best practice on financing options of projects (both infrastructure and horizontal measures), including public-private partnerships, relevant legislation and user charging;
 - (g) taking into account where relevant the environmental provisions as set out in the environmental part of this Agreement in particular the Strategic Impact Assessment, Environmental Impact Assessment, nature-related and air quality-related directives;
 - (h) development of efficient traffic management systems such as ERTMS at regional level ensuring cost effectiveness, interoperability and high quality.
2. The Parties take note of the indicative maps submitted by Ukraine. The Parties will cooperate in order to establish Ukraine's strategic transport network connected to the TEN-T network as well as to networks of the region.
3. The Parties will seek to identify projects of mutual interest located on the strategic transport network of Ukraine.
4. Maps





ANNEX XXXIV to Chapter 13

COMPANY LAW, CORPORATE GOVERNANCE, ACCOUNTING AND AUDITING

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

First Council Directive 68/151/EEC of 9 March 1968, as amended by Directive 2003/58 on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Second Council Directive 77/91/EEC of 13 December 1976, as amended by Directives 92/101/EEC and 2006/68/EC on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, in respect of the formation of public limited liability companies and the maintenance and alteration of their capital, with a view to making such safeguards equivalent

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies, as amended by Directive 2007/63/EC

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies, as amended by Directive 2007/63/EC

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Twelfth Council Law Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Commission Directive 2007/14/EC of 8 March 2007 laying down detailed rules for the implementation of certain provisions of Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

ANNEX XXXV to Chapter 13
COMPANY LAW, CORPORATE GOVERNANCE,
ACCOUNTING AND AUDITING

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

Fourth Council Directive of 25 July 1978 based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies (78/660/EEC)

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Seventh Council Directive of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts (83/349/EEC)

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards

Timetable: the Regulation's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

ANNEX XXXVI to Chapter 13
COMPANY LAW, CORPORATE GOVERNANCE,
ACCOUNTING AND AUDITING

- OECD Principles on Corporate Governance.

 - Commission Recommendation of 14 December 2004 fostering an appropriate regime for the remuneration of directors of listed companies (2004/913/EC).

 - Commission Recommendation of 15 February 2005 on the role of non-executive or supervisory directors of listed companies and on the committees of the (supervisory) board (2005/162/EC).
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ANNEX XXXVII to Chapter 15

AUDIO-VISUAL POLICY

Ukraine undertakes to gradually approximate its legislation within the stipulated timeframes to:

Directive 2007/65/EC of 11 December 2007 amending Council Directive 89/552/EEC on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the pursuit of television broadcasting activities and as repealed by Directive 2010/13/EU of the European Parliament and of the Council of 10 March 2010 on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the provision of audiovisual media services (Audiovisual Media Services Directive)

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

European Convention on Transfrontier Television of 1989

Timetable: not applicable

ANNEX XXXVIII to Chapter 17
AGRICULTURE AND RURAL DEVELOPMENT

The listed EU Regulations, Directives, Decisions, Recommendations and Communications constitute the legislative references when gradual approximation of legislation in a specific sector or product is considered by the Ukrainian side.

Quality Policy

Council Regulation (EC) No 510/2006 of 20 March 2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs

Commission Regulation (EC) No 1898/2006 of 14 December 2006 laying down detailed rules of implementation of Council Regulation (EC) No 510/2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs

Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks

Council Regulation (EC) No 479/2008 of 29 April 2008 on the common organisation of the market in wine, namely, Title III "Regulatory measures" and Article 117 on controls as repealed by Regulation 491/2009 of 25 May 2009 and as incorporated into the Single CMO Council Regulation (EC) No 1234/2007 of 22 October 2007

Commission Regulation (EC) No 555/2008 of 27 June 2008 laying down detailed rules for implementing Council Regulation (EC) No 479/2008, as regard support programmes, trade with third countries, production potential and on controls in the wine sector, namely, Title V "controls in the wine sector"

Council Regulation (EC) No 509/2006 of 20 March 2006 on agricultural products and foodstuffs as traditional specialities guaranteed

Commission Regulation (EC) No 1216/2007 of 18 October 2007 laying down detailed rules for the implementation of Council Regulation (EC) No 509/2006 on agricultural products and foodstuffs as traditional specialities guaranteed

Organic farming

Council Regulation (EC) No 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91

Commission Regulation (EC) No 889/2008 of 5 September 2008 laying down detailed rules for the implementation of Council Regulation (EC) No 834/2007 on organic production and labelling of organic products with regard to organic production, labelling and control

Commission Regulation (EC) No 1235/2008 of 8 December 2008 laying down detailed rules for implementation of Council Regulation (EC) No 834/2007 as regards the arrangements for imports of organic products from third countries

Genetically modified crops

Commission Recommendation on guidelines for the development of national strategies and best practices to ensure the co-existence of genetically modified crops with conventional and organic farming of 23 July 2003

Biodiversity

Council Regulation (EC) No 870/2004 of 24 April 2004 establishing a Community programme on the conservation, characterisation, collection and utilisation of genetic resources in agriculture and repealing Regulation (EC) No 1467/94

Marketing standards for plants, seeds of plants, products derived from plants, fruits and vegetables

Commission Regulation (EEC) No 890/78 of 28 April 1978 laying down detailed rules for the certification of hops

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation)

Commission Regulation (EC) No 1850/2006 of 14 December 2006 laying down detailed rules for the certification of hops and hop products

Commission Regulation (EC) No 1295/2008 of 18 December 2008 on the importation of hops from third countries (Codified version)

Council Directive 66/401/EEC of 14 June 1966 on the marketing of fodder plant seed

Commission Regulation (EC) No 382/2005 of 7 March 2005 laying down detailed rules for the application of Council Regulation (EC) No 1786/2003 on the common organisation of the market in dried fodder

Council Directive 66/402/EEC of 14 June 1966 on the marketing of cereal seed

Council Directive 68/193/EEC of 9 April 1968 on the marketing of material for the vegetative propagation of the vine

Council Directive 92/33/EEC of 28 April 1992 on the marketing of vegetable propagating and planting material, other than seed

Council Directive 92/34/EEC of 28 April 1992 on the marketing of fruit plant propagating material and fruit plants intended for fruit production

Council Directive 98/56/EC of 20 July 1998 on the marketing of propagating material of ornamental plants

Council Directive 1999/105/EC of 22 December 1999 on the marketing of forest reproductive material

Council Directive 2001/111/EC of 20 December 2001 relating to certain sugars intended for human consumption

Commission Regulation (EEC) No 2568/91 of 11 July 1991 on the characteristics of olive oil and olive-residue oil and on the relevant methods of analysis

Council Directive 76/621/EEC of 20 July 1976 relating to the fixing of the maximum level of erucic acid in oils and fats intended as such for human consumption and in foodstuffs containing added oils or fats

Art. 52 of Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001

Art. 157 of Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation)

Council Directive 2002/53/EC of 13 June 2002 on the common catalogue of varieties of agricultural plant species

Council Directive 2002/54/EC of 13 June 2002 on the marketing of beet seed

Council Directive 2002/55/EC of 13 June 2002 on the marketing of vegetable seed

Council Directive 2002/56/EC of 13 June 2002 on the marketing of seed potatoes

Commission Regulation (EC) No 1345/2005 of 16 August 2005 laying down detailed rules for the application of the system of import licences for olive oil

Council Directive 2002/57/EC of 13 June 2002 on the marketing of seed of oil and fibre plants

Commission Regulation (EC) No 1019/2002 of 13 June 2002 on marketing standards for olive oil

Art. 123, 126, 177, 178 Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation)

Art. 171cg, Art. 171ch and Art. 171cj of Corrigendum to Commission Regulation (EC) No 1973/2004 of 29 October 2004 laying down detailed rules for the application of Council Regulation (EC) No 1782/2003 as regards the support schemes provided for in Titles IV and IVa of that Regulation and the use of land set aside for the production of raw materials

Commission Regulation (EC) No 507/2008 of 6 June 2008 laying down detailed rules for the application of Council Regulation (EC) No 1673/2000 on the common organisation of the markets in flax and hemp grown for fibre

Directive 2000/36/EC of the European Parliament and of the Council of 23 June 2000 relating to cocoa and chocolate products intended for human consumption

Council Directive 2001/113/EC of 20 December 2001 relating to fruit jams, jellies and marmalades and sweetened chestnut purée intended for human consumption

Directive 1999/4/EC of the European Parliament and of the Council of 22 February 1999 relating to coffee extracts and chicory extracts

Commission Regulation (EC) No 223/2008 of 12 March 2008 laying down conditions and procedures for the recognition of producer organisations of silkworm rearers

Council Directive 2001/112/EC of 20 December 2001 relating to fruit juices and certain similar products intended for human consumption

Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules of Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector

Marketing standards for live animals and animal products

Regulation (EC) No 1760/2000 of the European Parliament and of the Council of 17 July 2000 establishing a system for the identification and registration of bovine animals and regarding the labelling of beef and beef products and repealing Council Regulation (EC) No 820/97

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation)

Commission Regulation (EC) No 566/2008 of 18 June 2008 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 as regards the marketing of the meat of bovine animals aged 12 months or less

Commission Regulation (EC) No 589/2008 of 23 June 2008 laying down detailed rules for implementing Council Regulation (EC) No 1234/2007 as regards marketing standards for eggs

Corrigendum to Commission Regulation (EC) No 543/2008 of 16 June 2008 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 as regards the marketing standards for poultry meat

Commission Regulation (EC) No 1249/2008 of 10 December 2008 on the implementation of the Community scale for the classification of beef, pig and sheep carcasses and the reporting of prices thereof

Commission Regulation (EC) No 617/2008 of 27 June 2008 laying down detailed rules for implementing Regulation (EC) No 1234/2007 as regards marketing standards for eggs for hatching and farmyard poultry chicks

Council Regulation (EC) No 2991/94 of 5 December 1994 laying down standards for spreadable fats

Commission Regulation (EC) No 445/2007 of 23 April 2007 laying down certain detailed rules for the application of Council Regulation (EC) No 2991/94 laying down standards for spreadable fats and of Council Regulation (EEC) No 1898/87 on the protection of designations used in the marketing of milk and milk products (Codified version)

Council Directive 2001/114/EC of 20 December 2001 relating to certain partly or wholly dehydrated preserved milk for human consumption

Commission Regulation (EC) No 273/2008 of 5 March 2008 laying down detailed rules for the application of Council Regulation (EC) No 1255/1999 as regards methods for the analysis and quality evaluation of milk and milk products

Council Regulation (EEC) No 3220/84 of 13 November 1984 determining the Community scale for grading pig carcasses

Commission Regulation (EC) No 543/2008 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 as regards the marketing standards for poultry meat

Corrigendum to Council Directive 2001/110/EC of 20 December 2001 relating to honey

ANNEX XXXIX to Chapter 20
CONSUMER PROTECTION

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

Product Safety

Directive of the European Parliament and of the Council of 3 December 2001 on general product safety (2001/95/EC)

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive of 25 June 1987 on the approximation of the laws of the Member States concerning products which, appearing to be other than they are, endanger the health or safety of consumers (87/357/EEC)

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Commission Decision of 21 April 2008 requiring Member States to ensure that magnetic toys placed or made available on the market display a warning about the health and safety risks they pose (2008/329/EC)

Timetable: the Decision's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Commission Decision of 11 May 2006 requiring Member States to take measures to ensure that only lighters which are child-resistant are placed on the market and to prohibit the placing on the market of novelty lighters (2006/502/EC)

Timetable: the Decision's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Marketing

Directive 98/6/EC of the European Parliament and of the Council of 16 February 1998 on consumer protection in the indication of the prices of products offered to consumers

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC of the European Parliament and of the Council and Regulation (EC) No 2006/2004 of the European Parliament and of the Council ('Unfair Commercial Practices Directive')

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Contract Law

Directive 1999/44/EC of the European Parliament and of the Council of 25 May 1999 on certain aspects of the sale of consumer goods and associated guarantees

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Unfair Contract Terms

Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Directive 97/7/EC of the European Parliament and of the Council of 20 May 1997 on the protection of consumers in respect of distance contracts - Statement by the Council and the Parliament
Article 6(1) - Statement by the Commission Article 3(1), first indent

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 90/314/EEC of 13 June 1990 on package travel, package holidays and package tours

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Directive 2008/122/EC of the European Parliament and of Council of 14 January 2009 on the protection of consumers in respect of certain aspects of timeshare, long-term holiday product, resale and exchange contracts

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Doorstep selling

Council Directive 85/577/EEC of 20 December 1985 to protect the consumer in respect of contracts negotiated away from business premises

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Financial Services

Directive 2002/65/EC of the European Parliament and of the Council of 23 September 2002 concerning the distance marketing of consumer financial services and amending Council Directive 90/619/EEC and Directives 97/7/EC and 98/27/EC

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Consumer credit

Directive 2008/48/EC of the European Parliament and of the Council of 23 April 2008 on credit agreements for consumers and repealing Council Directive 87/102/EEC

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Redress

Recommendation on principles applicable to out-of-court settlement (98/257/EC) Commission

Recommendation of 30 March 1998 on the principles applicable to the bodies responsible for out-of-court settlement of consumer disputes

Timetable: no need for legislative initiative.

Recommendation on consensual resolution out-of-court (2001/310/EC) Commission

Recommendation of 4 April 2001 on the principles for out-of-court bodies involved in the consensual resolution of consumer disputes

Timetable: no need for legislative initiative.

Enforcement

Directive 98/27/EC of the European Parliament and of the Council of 19 May 1998 on injunctions for the protection of consumers' interests

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Consumer protection cooperation (regulation)

Regulation (EC) No 2006/2004 of the European Parliament and of the Council of 27 October 2004 on cooperation between national authorities responsible for the enforcement of consumer protection laws (the Regulation on consumer protection cooperation)

Timetable: the Regulation's provisions shall be implemented within 5 years of the entry into force of this Agreement.

ANNEX XL to Chapter 21
COOPERATION ON EMPLOYMENT, SOCIAL POLICY
AND EQUAL OPPORTUNITIES

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

Labour Law

Council Directive 91/533/EEC of 14 October 1991 on an employer's obligation to inform employees of the conditions applicable to the contract or employment relationship

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Council Directive 97/81/EC of 15 December 1997 concerning the Framework Agreement on part-time work concluded by UNICE, CEEP and the ETUC - Annex: Framework agreement on part-time work

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 91/383/EEC of 25 June 1991 supplementing the measures to encourage improvements in the safety and health at work of workers with a fixed- duration employment relationship or a temporary employment relationship

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 98/59/EC of 20 July 1998 on the approximation of the laws of the Member States relating to collective redundancies

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Council Directive 2001/23/EC of 12 March 2001 on the approximation of the laws of the Member States relating to the safeguarding of employees' rights in the event of transfers of undertakings, businesses or parts of undertakings or businesses

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Directive 2002/14/EC of the European Parliament and of the Council of 11 March 2002 establishing a general framework for informing and consulting employees in the European Community - Joint declaration of the European Parliament, the Council and the Commission on employee representation

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Anti-discrimination and gender equality

Council Directive 2000/43/EC of 29 June 2000 implementing the principle of equal treatment between persons irrespective of racial or ethnic origin

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation

Timetable: the Directive's provisions shall be implemented within 4 years of the entry into force of this Agreement.

Council Directive 2004/113/EC of 13 December 2004 implementing the principle of equal treatment between men and women in the access to and supply of goods and services

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 96/34/EC of 3 June 1996 on the framework agreement on parental leave concluded by UNICE, CEEP and the ETUC

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 92/85/EEC of 19 October 1992 on the introduction of measures to encourage improvements in the safety and health at work of pregnant workers and workers who have recently given birth or are breastfeeding (tenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 79/7/EEC of 19 December 1978 on the progressive implementation of the principle of equal treatment for men and women in matters of social security

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Health and Safety at Work

Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 89/654/EEC of 30 November 1989 concerning the minimum safety and health requirements for the workplace (first individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement. Workplaces already in use before the final date on which this Directive is to be implemented must satisfy the minimum safety and health requirements laid down in Annex II at the latest six years after the entry into force of this Agreement.

Council Directive 89/655/EEC of 30 November 1989, concerning the minimum safety and health requirements for the use of work equipment by workers at work (second individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement. Work equipment already provided to workers in the undertaking and/or establishment by the final date on which this Directive is to be implemented must comply with the minimum requirements laid down in the Annex no later than 7 years after the entry into force of this Agreement.

Directive 2001/45/EC of the European Parliament and of the Council of 27 June 2001 amending Council Directive 89/655/EEC concerning the minimum safety and health requirements for the use of work equipment by workers at work (second individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Council Directive 92/91/EEC of 3 November 1992 concerning the minimum requirements for improving the safety and health protection of workers in the mineral-extracting industries through drilling (eleventh individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement. Workplaces already in use before the date on which this Directive is implemented must satisfy the minimum safety and health requirements laid down in the Annex as soon as possible and at the latest 5 years after that date.

Council Directive 92/104/EEC of 3 December 1992 on the minimum requirements for improving the safety and health protection of workers in surface and underground mineral-extracting industries (twelfth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement. Workplaces already in use before the date on which this Directive is implemented must satisfy the minimum safety and health requirements laid down in the Annex as soon as possible and at the latest 9 years after that date.

Council Directive 89/656/EEC of 30 November 1989 on the minimum health and safety requirements for the use by workers of personal protective equipment at the workplace (third individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Council Directive 92/57/EEC of 24 June 1992 on the implementation of minimum safety and health requirements at temporary or mobile construction sites (eight individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Council Directive 83/477/EEC of 19 September 1983 on the protection of workers from the risks related to exposure to asbestos at work (second individual Directive within the meaning of Article 8 of Directive 80/1107/EEC)

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Council Directive 91/382/EEC of 25 June 1991 amending Directive 83/477/EEC on the protection of workers from the risks related to exposure to asbestos at work (second individual Directive within the meaning of Article 8 of Directive 80/1107/EEC)

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Directive 2003/18/EC, of the European Parliament and of the Council of 27 March 2003 amending Council Directive 83/477/EEC on the protection of workers from the risks related to exposure to asbestos at work

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Directive 2004/37/EC of the European Parliament and of the Council of 29 April 2004 on the protection of workers from the risks related to exposure to carcinogens or mutagens at work (sixth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC - Codification of Directive 90/394/EEC

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Directive 2000/54/EC of the European Parliament and of the Council of 18 September 2000 on the protection of workers from risks related to exposure to biological agents at work (seventh individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC) - Codification of Directive 90/679/EEC

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Council Directive 90/270/EEC of 29 May 1990 on the minimum safety and health requirements for work with display screen equipment (fifth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Council Directive 92/58/EEC of 24 June 1992 on the minimum requirements for the provision of safety and/or health signs at work (ninth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 7 years of the entry into force of this Agreement.

Council Directive 98/24/EC of 7 April 1998 on the protection of the health and safety of workers from the risks related to chemical agents at work (fourteenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Directive 1999/92/EC of the European Parliament and of the Council of 16 December 1999 on minimum requirements for improving the safety and health protection of workers potentially at risk from explosive atmospheres (fifteenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Directive 2002/44/EC of the European Parliament and of the Council of 25 June 2002 on the minimum health and safety requirements regarding the exposure of workers to the risk arising from physical agents (vibration) (sixteenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Directive 2003/10/EC of the European Parliament and of the Council of 6 February 2003 on the minimum health and safety requirements regarding the exposure of workers to the risk arising from physical agents (noise) (seventeenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Directive 2004/40/EC of the European Parliament and of the Council of 29 April 2004 on the minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (electromagnetic fields) (18th individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Directive 2006/25/EC of the European Parliament and of the Council of 5 April 2006 on the minimum health and safety requirements regarding the exposure of workers to risks arising from physical agents (artificial optical radiation) (19th individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Council Directive 93/103/EC of 23 November 1993 concerning the minimum safety and health requirements for work on board fishing vessels (thirteenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC)

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Council Directive 92/29/EEC of 31 March 1992 on the minimum safety and health requirements for improved medical treatment on board vessels

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Council Directive 90/269/EEC of 29 May 1990 on the minimum health and safety requirements for the manual handling of loads where there is a risk particularly of back injury to workers (fourth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Commission Directive 91/322/EEC of 29 May 1991 on establishing indicative limit values by implementing Council Directive 80/1107/EEC on the protection of workers from the risks related to exposure to chemical, physical and biological agents at work

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Commission Directive 2000/39/EC establishing a first list of indicative occupational exposure limit values in implementation of Council Directive 98/24/E on the protection of the health and safety of workers from the risks related to chemical agents at work

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Commission Directive 2006/15/EC establishing a second list of indicative occupational exposure limit values in implementation of Council Directive 98/24/EC and amending Directives 91/322/EEC and 2000/39/EC

Timetable: the Directive's provisions shall be implemented within 10 years of the entry into force of this Agreement.

Upon the entry into force of this Agreement, the Association Council shall define the timetable for implementation by Ukraine of the following directives:

- Directive 2003/88/EC of the European Parliament and of the Council of 4 November 2003 concerning certain aspects of the organisation of working time;
- Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (recast)

ANNEX XLI to Chapter 22

PUBLIC HEALTH

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

Tobacco

Directive 2001/37/EC of the European Parliament and of the Council of 5 June 2001 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco products

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Directive 2003/33/EC of the European Parliament and of the Council of 26 May 2003 on the approximation of the laws, regulations and administrative provisions of the Member States relating to the advertising and sponsorship of tobacco products

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Council Recommendation of 2 December 2002 on the prevention of smoking and on initiatives to improve tobacco control

Timetable: no need for legislative initiative

Communicable diseases

Decision 2119/98/EC of the European Parliament and of the Council of 24 September 1998 setting up a network for the epidemiological surveillance and control of communicable diseases in the Community.

Timetable: these provisions shall be implemented upon entry into force of this Agreement.

Commission Decision 2000/96/EC of 22 December 1999 on the communicable diseases to be progressively covered by the Community network under Decision No 2119/98/EC of the European Parliament and of the Council

Timetable: these provisions shall be implemented upon entry into force of this Agreement.

Commission Decision 2002/253/EC of 19 March 2002 laying down case definitions for reporting communicable diseases to the Community network under Decision No 2119/98/EC of the European Parliament and of the Council

Timetable: these provisions shall be implemented upon entry into force of this Agreement.

Blood

Directive 2002/98/EC of the European Parliament and of the Council of 27 January 2003 setting standards of quality and safety for the collection, testing, processing, storage and distribution of human blood and blood components and amending Directive 2001/83/EC

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Commission Directive 2004/33/EC of 22 March 2004 implementing Directive 2002/98/EC of the European Parliament and of the Council as regards certain technical requirements for blood and blood components

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Commission Directive 2005/62/EC of 30 September 2005 implementing Directive 2002/98/EC of the European Parliament and of the Council as regards Community standards and specifications relating to a quality system for blood establishments

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Commission Directive 2005/61/EC of 30 September 2005 implementing Directive 2002/98/EC of the European Parliament and of the Council as regards traceability requirements and notification of serious adverse reactions and events

Timetable: the Directive's provisions shall be implemented within 3 years of the entry into force of this Agreement.

Tissues, cells and organs

Directive 2004/23/EC of the European Parliament and of the Council of 31 March 2004 on setting standards of quality and safety for the donation, procurement, testing, processing, preservation, storage and distribution of human tissues and cells

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Commission Directive 2006/17/EC of 8 February 2006 implementing Directive 2004/23/EC of the European Parliament and of the Council as regards certain technical requirements for the donation, procurement and testing of human tissues and cells

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Commission Directive 2006/86/EC of 24 October 2006 implementing Directive 2004/23/EC of the European Parliament and of the Council as regards traceability requirements, notification of serious adverse reactions and events and certain technical requirements for the coding, processing, preservation, storage and distribution of human tissues and cells

Timetable: the Directive's provisions shall be implemented within 2 years of the entry into force of this Agreement.

Mental health - Drug dependence

Council Recommendation 2003/488/EC of 18 June 2003 on the prevention and reduction of health-related harm associated with drug dependence

Timetable: no need for legislative initiative.

Alcohol

Council Recommendation 2001/458/EC of 5 June 2001 on the drinking of alcohol by young people, in particular children and adolescents

Timetable: no need for legislative initiative.

Cancer

Council Recommendation 2003/878/EC of 2 December 2003 on cancer screening

Timetable: no need for legislative initiative.

Prevention of injury and promotion of safety

Council Recommendation of 31 May 2007 on the prevention of injury and the promotion of safety

Timetable: no need for legislative initiative.

ANNEX XLII to Chapter 23
EDUCATION, TRAINING AND YOUTH

- Recommendation of the European Parliament and of the Council of 15 February 2006 on further European cooperation in quality assurance in higher education (2006/143/EC)

 - Recommendation of the European Parliament and of the Council of 23 April 2008 on the establishment of the European Qualifications Framework for lifelong learning (2008/C 111/01)
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**ANNEXES OF
TITLE VI: FINANCIAL COOPERATION, WITH ANTI-FRAUD PROVISIONS**

ANNEX XLIII

Annex XLIII to Title VI
FINANCIAL COOPERATION, WITH ANTI-FRAUD PROVISIONS

Anti-Fraud and Control Provisions

Definitions

For the purposes of Title VI (Financial Cooperation, with Anti-Fraud Provisions) of this Agreement the following definitions shall apply.

"Irregularity" shall mean any infringement of a provision of EU law, this Agreement or ensuing agreements and contracts, resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the EU or budgets managed by it, either by reducing or losing revenue accruing from own resources collected directly on behalf of the EU, or by an unjustified item of expenditure.

"Fraud" shall mean any intentional act or omission relating to:

- (a) the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds from the general budget of the EU or budgets managed by, or on behalf of, the EU;
- (b) non-disclosure of information in violation of a specific obligation, with the same effect;
- (c) the misapplication of such funds for purposes other than those for which they are originally granted.

"Active corruption" shall mean the deliberate action of whosoever promises or gives, directly or through an intermediary, an advantage of any kind whatsoever to an official for himself or for a third party to act or refrain from acting in accordance with his duty or in the exercise of his functions in breach of his official duties in a way which damages or is likely to damage the EU's financial interests.

"Passive corruption" shall mean the deliberate action of an official, who, directly or through an intermediary, requests or receives advantages of any kind whatsoever, for himself or for a third party, or accepts a promise of such an advantage, to act or refrain from acting in accordance with his duty or in the exercise of his functions in breach of his official duties in a way which damages or is likely to damage the EU's financial interests.

"Conflict of interest" shall be deemed to be present in any situation that could cast doubt on the ability of staff to act in an impartial and objective manner for reasons involving family, emotional life, political or national affinity, economic interest or any other shared interest with a tenderer, applicant or beneficiary, or that could reasonably appear to do so in the eyes of an external third party.

"Unduly paid" shall mean paid in breach of the rules governing EU funds.

The "European Anti-Fraud Office" is the European Commission's specialised anti-fraud department. The Office has operational independence and is responsible for carrying out administrative investigations intended to combat fraud, corruption and any other illegal activity adversely affecting the EU's financial interests, as provided for in Commission Decision of 28 April 1999 establishing the European Anti-Fraud Office, Regulation (EC) No 1073/1999 of the European Parliament and of the Council of 25 May 1999 concerning investigations by the European Anti-Fraud Office and Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities.

"Financing governmental agency" shall mean the appropriate executive authority of Ukraine, which received financial resources from the EU with the aim to implement EU financial assistance.

ARTICLE 1

Exchange of information and further cooperation at operational level

1. For the purposes of proper implementation of this Annex, the competent Ukrainian and EU authorities shall regularly exchange information and at the request of one of the Parties, shall conduct consultations.
2. The European Anti-Fraud Office may agree with its Ukrainian counterparts on further cooperation in the field of anti-fraud including operational arrangements with the Ukrainian authorities as regards specific investigations.
3. For the communication of personal data, Article 10 of Annex XLIII to this Agreement applies.

ARTICLE 2

Prevention of Irregularities, Fraud and Corruption

1. Ukrainian and EU authorities shall check regularly that the operations financed with EU funds have been properly implemented. They shall take any appropriate measure to prevent and remedy irregularities and fraud.
2. Ukrainian and EU authorities shall take any appropriate measure to prevent and remedy any practices of active or passive corruption and exclude any conflict of interest at any stage of the procedure for the award of contracts or grants or in the implementation of the related contracts.
3. The Ukrainian authorities shall inform the Commission of any preventive measure taken. The Commission shall inform the Ukrainian authorities about the development of its preventive measures, as appropriate.
4. In the case of implementation of instruments of financial assistance through decentralized management and indirect centralized management, the Commission shall be entitled to obtain evidence in accordance with Article 56 of Regulation (EC, Euratom) No 1605/2002 of 25 June 2002.

It shall also be entitled to obtain evidence that procedures on procurement and grants satisfy the principles of transparency, equal treatment and non-discrimination, prevent any conflict of interest, offer guarantees equivalent to internationally accepted standards and ensure compliance with the provisions of sound financial management.

To this end, the competent Ukrainian authorities shall provide the Commission within reasonable time with any information related to the implementation of EU funds it requests and shall inform it without delay of any substantial change in their procedures or systems.

5. When introducing or implementing new preventive measures, the Ukrainian authorities may benefit from the expertise of the Commission.

ARTICLE 3

Investigation and Prosecution

The Parties shall ensure investigation and prosecution of suspected and actual cases of fraud, corruption or any other irregularity including conflict of interest, following national or EU controls. Where appropriate the European Anti-Fraud Office may assist the competent Ukrainian authorities in this task.

ARTICLE 4

Communication of irregularities

1. The competent Ukrainian authorities shall transmit to the Commission without delay any information which has come to their notice on suspected or actual cases of fraud, corruption or any other irregularity, including conflict of interest, in connection with the implementation of EU funds. In case of suspicion of fraud and corruption, the European Anti-Fraud Office shall also be informed.
2. The competent Ukrainian authorities shall also report on all measures taken in connection with facts communicated under this article. Should there be no suspected or actual cases of fraud, corruption, or any other irregularity to report, the competent Ukrainian authorities shall inform the Commission following the end of each calendar year.
3. The Commission will provide the competent Ukrainian authorities with relevant information on trends and modus operandi concerning fraud and corruption as appropriate.
4. The Association Council will define the modalities for transmission of information from the competent Ukrainian authorities to the Commission.

ARTICLE 5

Audits

1. The Commission and the European Court of Auditors shall examine whether all expenditure related to the implementation of EU funds has been incurred in a lawful and regular manner and whether the financial management has been sound.

Audits shall be carried out on the basis both of commitments undertaken and payments made. They shall be based on records and, if necessary, performed on-the-spot on the premises of any entity which manages or takes part in the implementation of EU funds. The audits may be carried out before the closure of the accounts for the financial year in question and for a period of five years from the date of payment of the balance.

Commission inspectors or other persons mandated by the Commission or the European Court of Auditors may conduct documentary or on-the-spot checks and audits on the premises of any entity which manages or takes part in the implementation of EU funds and of their subcontractors in Ukraine.

2. The Commission and the European Court of Auditors shall have appropriate access to sites, works and documents and to all the information required in order to carry out such audits, including in electronic form. This right of access should be communicated to all public institutions of Ukraine and shall be stated explicitly in the contracts concluded to implement the instruments referred to in this Agreement.

3. The checks and audits described above are applicable to all contractors and subcontractors who have received EU funds directly or indirectly. In the performance of their tasks, the European Court of Auditors and the Ukrainian audit bodies shall cooperate in a spirit of trust while maintaining their independence.

ARTICLE 6

On-the-spot checks

1. Within the framework of this Agreement, the European Anti-Fraud Office shall be authorised to carry out on-the-spot checks and inspections in order to protect the EU's financial interests against fraud and other irregularities on Ukraine's territory, in accordance with the provisions of Council Regulation (EC, Euratom) No 2185/96 of 11 November 1996.

While executing these on-the-spot checks and inspections the European Anti-Fraud Office's officials shall take into account the rules of Ukrainian legislation as appropriate.

2. On-the-spot checks and inspections shall be prepared and conducted by the European Anti-fraud Office in close collaboration with the competent Ukrainian anti-fraud authorities.

The Ukrainian authorities shall be notified of the object, purpose and legal basis of the checks and inspections, so that they can provide all the requisite help. To that end, the officials of the competent Ukrainian authorities may participate in on-the-spot checks and inspections.

3. If the Ukrainian authorities concerned express their interest, the on-the-spot checks and inspections may be carried out jointly by the European Anti-Fraud Office and themselves.

4. Where the beneficiaries of EU funds resist an on-the-spot check or inspection, the Ukrainian authorities, acting in accordance with national rules, shall give European Anti-Fraud Office's officials such assistance as they need, in order to allow them to discharge their duty in carrying out an on-the-spot check or inspection.

ARTICLE 7

Administrative measures and penalties

Without prejudice to the application of Ukrainian law, administrative measures and penalties may be imposed by the Commission in accordance with Regulations (EC, Euratom) No 1605/2002 of 25 June 2002 and (EC, Euratom) No 2342/2002 of 23 December 2002 and with Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities' financial interests.

ARTICLE 8

Recovery

1. The Ukrainian authorities shall take any appropriate measure to recover to the financing governmental agency EU funds unduly paid.

Where the Ukrainian authorities are entrusted with the implementation of EU funds the Commission is entitled to recover EU funds unduly paid, in particular through financial corrections. The Commission shall take into account the measures taken by the Ukrainian authorities to prevent the loss of the EU funds concerned.

The Commission shall consult with Ukraine on the matter before taking any decision on recovery. Disputes on recovery will be discussed in the Association Council.

2. Where the Commission implements EU funds directly or indirectly by entrusting budget implementation tasks to third parties, decisions taken by the Commission within the scope of the chapter on financial cooperation of this Agreement, which impose pecuniary obligation on persons other than States, shall be enforceable in Ukraine in accordance with the following principles:

- (a) Enforcement shall be governed by the rules of civil procedure in force in Ukraine. The order for the decision's enforcement shall be appended to it, without any other formality being necessary, other than verification of the authenticity of the decision, by the national authority which the government of Ukraine shall designate for this purpose and which it shall make known to the Commission and to the Court of Justice of the European Union.
- (b) When these formalities have been completed on application by the party concerned, the latter may proceed to enforcement in accordance with Ukrainian law, by bringing the matter directly before the competent authority.
- (c) Enforcement may be suspended only by a decision of the Court. However, the courts of Ukraine concerned shall have jurisdiction over complaints that enforcement is being carried out in an irregular manner.

3. The enforcement order shall be issued, without any further control than verification of the authenticity of the act, by the authorities designated by the Ukrainian government. Enforcement shall take place in accordance with Ukrainian rules of procedure. The legality of the enforcement decision shall be subject to control by the Court of Justice of the EU.

4. Judgments given by the Court of Justice of the EU pursuant to an arbitration clause in a contract within the scope of this Annex shall be enforceable on the same terms.

ARTICLE 9

Confidentiality

Information communicated or acquired in any form under this Annex shall be covered by professional secrecy and protected in the same way as similar information is protected by Ukrainian law and by the corresponding provisions applicable to the EU institutions. Such information may not be communicated to persons other than those in the EU institutions, in the Member States or in Ukraine whose functions require them to know it, nor may it be used for purposes other than to ensure effective protection of the Parties' financial interests.

ARTICLE 10

Data protection

1. The communication of personal data shall only take place if such communication is necessary for the implementation of this Agreement by the competent authorities of Ukraine or the EU as the case may be. When communicating, processing or treating personal data in a particular case, in line with Article 15 the competent authorities of Ukraine shall abide by the relevant legislation of Ukraine, and the EU Authorities shall abide by the provisions of the Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the EU institutions and bodies and on the free movement of such data.

2. In particular, the standards of the Convention for the Protection of Individuals with regard to Automatic Processing of Personal Data, signed on 28 January 1981 (ETS No. 108) and of the Additional Protocol to the Convention for the Protection of Individuals with regard to Automatic Processing of Personal Data, regarding Supervisory Authorities and Transborder Data Flows, signed on 8 November 2001 (ETS No. 181) shall apply to such communication.

3. In addition, the following principles shall apply:
- (a) both the communicating authority and the receiving authority shall take every reasonable step to ensure as appropriate the rectification, erasure or blocking of personal data where the processing does not comply with the provisions of this Article, in particular because those data are not adequate, relevant, accurate, or they are excessive in relation to the purpose of processing. This includes the notification of any rectification, erasure or blocking to the other Party;
 - (b) upon request, the receiving authority shall inform the communicating authority of the use of the communicated data and of the results obtained there from;
 - (c) personal data may only be communicated to the competent authorities. Further communication to other bodies requires the prior consent of the communicating authority;
 - (d) the communicating and the receiving authorities are under an obligation to make a written record of the communication and receipt of personal data.
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ANNEX XLIV to Title VI
FINANCIAL COOPERATION, WITH ANTI-FRAUD PROVISIONS

Ukraine undertakes to gradually approximate its legislation to the following EU legislation within the stipulated timeframes:

- EU Convention of 26 July 1995 on the protection of the European Communities' financial interests:
- Article 1 – General provisions, definitions;
- Article 2 (1) by taking the necessary measures to ensure that the conduct referred to in Article 1, and participating in, instigating, or attempting the conduct referred to in Article 1 (1), are punishable by effective, proportionate and dissuasive criminal penalties;
- Article 3 – Criminal liability of heads of businesses.

Timetable: these provisions shall be implemented within 5 years of the entry into force of this Agreement.

Protocol to the Convention on the protection of the European Communities' financial interests:

- Article 1(1)(c) and Article 1(2) – Relevant definitions
- Article 2 – Passive corruption
- Article 3 – Active corruption
- Article 5 (1) by taking the necessary measures to ensure that the conduct referred to in Articles 2 and 3, and participating in and instigating the conduct in question, are punishable by effective, proportionate and dissuasive criminal penalties.
- Article 7 as far as it refers to Article 3 of the Convention

Timetable: these provisions shall be implemented within 5 years of the entry into force of this Agreement.

Second Protocol to the Convention on the protection of the European Communities' financial interests

- Article 1 – Definition
- Article 2 – Money laundering
- Article 3 – Liability of legal persons
- Article 4 – Sanctions for legal persons
- Article 12 as far as it refers to Article 3 of the Convention

Timetable: these provisions shall be implemented within 5 years of the entry into force of this Agreement.

PROTOCOL I
CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND
METHODS OF ADMINISTRATIVE CO-OPERATION

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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, etc., 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 the European Union or in Ukraine 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 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 European Union or in Ukraine ;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 of this Protocol or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the European Union or in Ukraine;

- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) 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.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the European Union:
 - (a) products wholly obtained in the European Union within the meaning of Article 5 of this Protocol;
 - (b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 6 of this Protocol.
2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Ukraine:
 - (a) products wholly obtained in Ukraine within the meaning of Article 5 of this Protocol;

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

ARTICLE 3

Cumulation in the European Union

Without prejudice to the provisions of Article 2(1) of this Protocol, products shall be considered as originating in the European Union if such products are obtained there, incorporating materials originating in Ukraine in accordance with the provisions of the Protocol on rules of origin annexed to the Agreement, provided that the working or processing carried out in the European Union goes beyond the operations referred to in Article 7 of this Protocol. It shall not be necessary that such materials have undergone sufficient working or processing.

ARTICLE 4

Cumulation in Ukraine

Without prejudice to the provisions of Article 2(2) of this Protocol, products shall be considered as originating in Ukraine if such products are obtained there, incorporating materials originating in the European Union in accordance with the provisions of the Protocol on rules of origin annexed to the Agreement, provided that the working or processing carried out in Ukraine goes beyond the operations referred to in Article 7 of this Protocol. It shall not be necessary that such materials have undergone sufficient working or processing.

ARTICLE 5

Wholly obtained products

1. The following shall be considered as wholly obtained in the European Union or in Ukraine:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) vegetable products harvested there;

- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the European Union or of Ukraine 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 re-treading 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 subparagraphs (a) to (j) of this Article.

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

- (a) which are registered or recorded in a Member State of the European Union or in Ukraine;
- (b) which sail under the flag of a Member State of the European Union or of Ukraine;
- (c) which are owned to an extent of at least 50 per cent by nationals of a Member State of the European Union or of Ukraine, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Member State of the European Union or of Ukraine and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of a Member State of the European Union or of Ukraine;

and

- (e) of which at least 75 per cent of the crew are nationals of a Member State of the European Union or of Ukraine.

ARTICLE 6

Sufficiently worked or processed products

1. For the purposes of Article 2 of this Protocol, 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 of this Protocol are fulfilled.

The conditions referred to above indicate, for all products covered by the 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. 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.

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

- (a) their total value does not exceed 10 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.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7 of this Protocol.

ARTICLE 7

Insufficient working or processing

1. Without prejudice to paragraph 2 of this Article, 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 6 of this Protocol are satisfied:

- (a) preserving operations to ensure that the products remain 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) simple 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;

- (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, including mixing of sugar with any 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 subparagraphs (a) to (n);
- (p) slaughter of animals.

2. All operations carried out either in the European Union or in Ukraine 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 of this Article.

ARTICLE 8

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.

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 9

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.

ARTICLE 10

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 11

Neutral elements

In order to determine whether a product originates, 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 12

Principle of territoriality

1. Except as provided for in Articles 3 and 4 of this Protocol and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the European Union or in Ukraine.

2. Except as provided for in Articles 3 and 4 of this Protocol, where originating goods exported from the European Union or from Ukraine to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same 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.

3. The acquisition of originating status in accordance with the conditions set out in Title II of this Protocol shall not be affected by working or processing done outside the European Union or Ukraine on materials exported from the European Union or from Ukraine and subsequently re-imported there, provided:

(a) the said materials are wholly obtained in the European Union or in Ukraine or have undergone working or processing beyond the operations referred to in Article 7 of this Protocol prior to being exported;

and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the re-imported goods have been obtained by working or processing the exported materials;

and

(ii) the total added value acquired outside the European Union or Ukraine by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II of this Protocol shall not apply to working or processing done outside the European Union or Ukraine. But where, in the list in Annex II to this Protocol, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the European Union or Ukraine by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4 of this Article, 'total added value' shall be taken to mean all costs arising outside the European Union or Ukraine, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 of this Article shall not apply to products which do not fulfil the conditions set out in the list in Annex II to this protocol or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) of this Protocol is applied.
7. The provisions of paragraphs 3 and 4 of this Article shall not apply to products of Chapters 50 to 63 of the Harmonized System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the European Union or Ukraine shall be done under the outward processing arrangements, or similar arrangements.

ARTICLE 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the European Union and Ukraine. 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 the European Union or Ukraine.

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 14

Exhibitions

1. Originating products, sent for exhibition in a country other than the European Union and Ukraine and sold after the exhibition for importation in the European Union or in Ukraine 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 the European Union or from Ukraine 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 the European Union or in Ukraine;
- (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 V of this Protocol 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 organised 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

DRAWBACK OR EXEMPTION

ARTICLE 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the Union or in Ukraine for which a proof of origin is issued or made out in accordance with the provisions of Title V of this Protocol shall not be subject in the European Union or in Ukraine to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the European Union or in Ukraine to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 of this Article shall also apply in respect of packaging within the meaning of Article 8(2) of this Protocol, accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 of this Protocol when such items are non-originating.
5. The provisions of paragraphs 1 to 4 of this Article shall apply only in respect of materials which are of the kind to which the Agreement applies.

TITLE V

PROOF OF ORIGIN

ARTICLE 16

General requirements

1. Products originating in the European Union shall, on importation into Ukraine and products originating in Ukraine shall, on importation into the European Union benefit from the Agreement upon submission of either:
 - (a) a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol; or
 - (b) in the cases specified in Article 22(1) of this Protocol, 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 to this Protocol.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

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 authorised representative.
2. For this purpose, the exporter or his authorised 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 one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are hand-written, 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 of the European Union or of Ukraine if the products concerned can be considered as products originating in the European Union or in Ukraine and fulfil the other requirements of this Protocol.

5. The customs authorities issuing movement certificates EUR.1 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. They shall also ensure that the forms referred to in paragraph 2 of this Article 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) of this Protocol, 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 of this Article 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 of this Article 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 the European Union or in Ukraine, 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 European Union or Ukraine. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

ARTICLE 21

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.

2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained if there had been physical segregation of the stocks.
3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

ARTICLE 22

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) of this Protocol may be made out:
 - (a) by an approved exporter within the meaning of Article 23 of this Protocol,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 European Union or in Ukraine 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 hand-written, 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 23 of this Protocol 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 23

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation 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 authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1 of this Article, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 24

Validity of proof of origin

1. A proof of origin shall be valid for four 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. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 of this Article 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 25

Submission of proof of origin

Proofs 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 26

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 headings 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 27

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 the 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 28

Supporting documents

The documents referred to in Articles 17(3) and 22(3) of this Protocol 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 the European Union or in Ukraine 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 book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in the European Union or in Ukraine where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the European Union or in Ukraine, issued or made out in the European Union or in Ukraine, 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 European Union or in Ukraine in accordance with this Protocol;

- (e) appropriate evidence concerning working or processing undergone outside the European Union or Ukraine by application of Article 12 of this Protocol, proving that the requirements of that Article have been satisfied.

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) of this Protocol.
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 22(3) of this Protocol.
3. 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) of this Protocol.
4. 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.

ARTICLE 31

Amounts expressed in euro

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) of this Protocol in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the European Union and of Ukraine equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Customs Sub-Committee at the request of the European Union or of Ukraine. When carrying out this review, the Customs Sub-Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

ARTICLE 32

Mutual assistance

1. The customs authorities of the Member States of the European Union and of Ukraine shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.
2. In order to ensure the proper application of this Protocol, the European Union and Ukraine shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

ARTICLE 33

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random 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 of this Article, 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 enquiry. 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 the European Union or in Ukraine 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.

ARTICLE 34

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 33 of this Protocol 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 Trade Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

ARTICLE 35

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 36

Free zones

1. The European Union and Ukraine shall take all necessary steps to ensure that products traded under cover of a proof of origin 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 of this Article, when products originating in the European Union or in Ukraine 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 is in conformity with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA

ARTICLE 37

Application of the Protocol

1. The term "European Union" used in Article 2 of this Protocol does not cover Ceuta and Melilla.
2. Products originating in Ukraine, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Ukraine shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.
3. For the purpose of the application of paragraph 2 of this Article concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 38 of this Protocol.

ARTICLE 38

Special conditions

1. Providing they have been transported directly in accordance with the provisions of Article 13 of this Protocol, the following shall be considered as:

(1) products originating in Ceuta and Melilla:

(a) products wholly obtained in Ceuta and Melilla;

(b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol;

or that

(ii) those products are originating in Ukraine or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7 of this Protocol.

- (2) products originating in Ukraine:
 - (a) products wholly obtained in Ukraine;
 - (b) products obtained in Ukraine, in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol;or that
 - (ii) those products are originating in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7 of this Protocol.
- 2. Ceuta and Melilla shall be considered as a single territory.
- 3. The exporter or his authorised representative shall enter "Ukraine" and "Ceuta and Melilla" in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.
- 4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

TITLE VIII

FINAL PROVISIONS

ARTICLE 39

Amendments to the Protocol

1. The Customs Sub-Committee may decide to amend the provisions of this Protocol.
2. The Customs Sub-Committee may also decide, following accession of Ukraine to the Regional Convention on Pan-Euro-Mediterranean preferential rules of origin, to replace the rules of origin set out in this Protocol by those appended to the Convention.

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

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 6 of this Protocol.

Note 2:

- 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 column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 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 column 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.

- 2.3. 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 column 3 or 4.
- 2.4. 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 is to be applied.

Note 3:

- 3.1. The provisions of Article 6 of this Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a contracting party.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the European Union from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The 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 European Union. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. 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. Thus, 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.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may 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 " or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 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.

- 3.5. 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 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 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 cloths 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.

- 3.6. 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 higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

- 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 which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

- 4.3. 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.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, 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 and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,

- wool,

- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,

- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,

- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised 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,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 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 which 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 that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric 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 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.
- 5.4. 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 a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

- 7.1. For the purposes of headings 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;
 - (c) cracking;
 - (d) reforming;

- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;

- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

- (l) in respect of heavy oils of heading 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 desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), 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 of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % 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 of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings 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, or any combination of these operations or like operations, do not confer origin.

LIST OF WORKING OR PROCESSING
REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS
IN ORDER THAT THE PRODUCT MANUFACTURED
CAN OBTAIN ORIGINATING STATUS

The products mentioned in the list may not be all covered by the Agreement. It is, therefore, necessary to consult the other parts of the Agreement.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 4 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: 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 are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	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 are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are 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	
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 are 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 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does 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 - Other	Manufacture from non-modified mucilages and thickeners	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 are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503 - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	Manufacture in which all the materials of Chapter 2 used are wholly obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> <li data-bbox="389 495 587 521">- Solid fractions <li data-bbox="389 600 491 627">- Other 	Manufacture from materials of any heading, including other materials of heading 1504	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> <li data-bbox="389 927 587 954">- Solid fractions <li data-bbox="389 1032 491 1059">- Other 	Manufacture from materials of any heading, including other materials of heading 1506	Manufacture in which all the materials of Chapter 2 used are wholly obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
1507 to 1515	Vegetable oils and their fractions: <ul style="list-style-type: none"> - 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 from materials of any heading, except that of the product	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture from other materials of headings 1507 to 1515	Manufacture in which all the vegetable materials used are wholly obtained
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 1516	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17 ex 1701 1702	Sugars and sugar confectionery; except for: Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter 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 - Other sugars in solid form, containing added flavouring or colouring matter - Other	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are originating	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 1703 1704	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
1901	<p>Malt extract; 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:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1902	<p>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:</p>		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
1903	<ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs <p>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p>	
		<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained 	
1904	<p>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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except those of Chapter 11	
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 are wholly obtained	
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 from materials of any heading, except 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 from materials of any heading, except 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 all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex 2008	<ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
		Manufacture from materials of any heading, except that of the product	
		Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the 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	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
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: - from materials of any heading, except that of the product, and - in which all the chicory used is 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 - Mustard flour and meal and prepared mustard	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used 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 headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 22	Beverages, spirits and vinegar; except for:		
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 2009	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained 	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are 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 from materials of any heading, except 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 are 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 is 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 are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 are originating, and - all the materials of Chapter 3 used are wholly obtained 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or 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	
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 from materials of any heading, except 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except 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) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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	

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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; waste oils	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

¹ For the special conditions relating to "specific processes", see Introductory Note 7.2.

² For the special conditions relating to "specific processes", see Introductory Note 7.2.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

¹ For the special conditions relating to "specific processes", see Introductory Note 7.2.

² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	
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 2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall 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 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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 2905. However, metal alcoholates of this heading may be used, provided that their total 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
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 2915 and 2916 used shall 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

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2932	<ul style="list-style-type: none"> - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives 	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall 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 2932 and 2933 used shall 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, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall 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 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="384 327 684 360">-- Human blood <li data-bbox="384 584 684 674">-- Animal blood prepared for therapeutic or prophylactic uses <li data-bbox="384 842 684 999">-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins <li data-bbox="384 1111 684 1200">-- Haemoglobin, blood globulins and serum globulins 	<p data-bbox="707 327 1072 573">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="707 584 1072 831">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="707 842 1072 1088">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="707 1111 1072 1357">Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
3003 and 3004	<p>-- Other</p> <p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> - Obtained from amikacin of heading 2941 - Other 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 3006	<ul style="list-style-type: none"> - Waste pharmaceuticals specified in note 4(k) to this Chapter - Sterile surgical or dental adhesion barriers, whether or not absorbable: - made of plastics - made of fabrics - Appliances identifiable for ostomy use 	<p>The origin of the product in its original classification shall be retained</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> – natural fibres – man-made staple fibres, not carded or combed or otherwise processed for spinning, <p>or</p> <ul style="list-style-type: none"> – chemical materials or textile pulp <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 ¹	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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" ² in this heading. However, materials of the same group as the product may be used, provided that their total 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

¹ 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 manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

² A "group" is regarded as any part of the heading separated from the rest by a semicolon.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
3404	<p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other 	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 <p>However, these materials may be used, provided that their total value does not exceed 20 % 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>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 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 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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 3701	Photographic or cinematographic goods; except for: Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total 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 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3702	- Other Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total 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
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 and 3702	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 from materials of any heading, except those of headings 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
		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 3801	<ul style="list-style-type: none"> - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % 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>
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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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	
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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other 	Manufacture in which the value of all the materials of heading 3811 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 50 % of the ex-works price of the product
3812	Prepared rubber accelerators; compound plasticisers 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish 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	
ex 3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	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 - Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product	Manufacture from materials of any heading, including other materials of heading 3823
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:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905 -- 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 -- Ion exchangers -- Getters for vacuum tubes 	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % 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>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹ 	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 of Chapter 39 used does not exceed 20 % of the ex-works price of the product ²	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ³	

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

³ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3912	<ul style="list-style-type: none"> - Polyester <p>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms</p>	<p>Manufacture in which the value of all the 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)</p> <p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product</p>	
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> - 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: 	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	-- Addition homopolymerisation 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, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹	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 of Chapter 39 used does not exceed 20 % of the ex-works price of the product ²	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	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, and - within the above limit, the value of all the materials of the same heading as the product 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 25 % of the ex-works price of the product

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised 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 all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ¹	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	

¹ 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 %.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
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, 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 headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except 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 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather Or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
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 4302	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except 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 end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and 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 end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings	Sanding or end-jointing Beading or moulding	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 cooperers' 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 from materials of any heading, except 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 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
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 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	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which 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 from materials of any heading, except that of the product	
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 of any heading, except those of headings 4909 and 4911	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
4910	Calendars of any kind, printed, including calendar blocks: <ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50 ex 5003	Silk; except for: Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Manufacture from materials of any heading, except that of the product Carding or combing of silk waste	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ¹ :	
		- 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: - Incorporating rubber thread	Manufacture from single yarn ²	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ¹ : - 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, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ¹ : - 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 ²	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ¹ : - 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, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ¹ : - 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 - Other	Manufacture from single yarn ² Manufacture from ³ : - 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	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53 5306 to 5308	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: Yarn of other vegetable textile fibres; paper yarn	Manufacture from materials of any heading, except that of the product Manufacture from ¹ : - 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	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other	Manufacture from single yarn ¹ Manufacture from ² : - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that 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 ¹ : - 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 ²	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ¹ : - 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, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 ¹ : - 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 ²	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ¹ : - 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, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5604	<ul style="list-style-type: none"> - Other <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other 	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from²:</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 	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ² : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Other 	Manufacture from ¹ : <ul style="list-style-type: none"> - coir yarn 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 a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: <ul style="list-style-type: none"> - Combined with rubber thread - Other 	Manufacture from single yarn ² Manufacture from ³ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 - Other	Manufacture from yarn Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 ¹	
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from ² : - 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, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5906	Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other	Manufacture from ¹ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
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 - Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except 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 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - 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 5911 	Manufacture from ¹ : <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene², -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene³, -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn⁴, 	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

² The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁴ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	<ul style="list-style-type: none"> -- 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 Manufacture from ¹ : <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 ² : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> - 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 - Other 	Manufacture from yarn ^{1 2}	Manufacture from ³ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² See Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ^{1 2}	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ³ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁴	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁵ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁶	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² See Introductory Note 6.

³ See Introductory Note 6.

⁴ See Introductory Note 6.

⁵ See Introductory Note 6.

⁶ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Embroidered	Manufacture from unbleached single yarn ^{1 2} or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ³	
	- Other	Manufacture from unbleached single yarn ^{4 5} or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² See Introductory Note 6.

³ See Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> - Embroidered - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out 	<p>Manufacture from yarn¹</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product²</p> <p>Manufacture from yarn³</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product⁴</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	

¹ See Introductory Note 6.

² See Introductory Note 6.

³ See Introductory Note 6.

⁴ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from yarn ¹	
ex Chapter 63 6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered	Manufacture from materials of any heading, except that of the product Manufacture from ² : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ^{3 4} or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	

¹ See Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ See Introductory Note 6.

⁴ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
6305	-- Other Sacks and bags, of a kind used for the packing of goods	Manufacture from unbleached single yarn ^{1 2} Manufacture from ³ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens	Manufacture from ^{4 5} : - natural fibres, or - chemical materials or textile pulp	
6307	- Other Other made-up articles, including dress patterns	Manufacture from unbleached single yarn ^{6 7} Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

¹ See Introductory Note 6.

² For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ See Introductory Note 6.

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 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 from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
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 ¹	

¹ See Introductory Note 6.
3116

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 66 6601	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture from materials of any heading, except that of the product 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 from materials of any heading, except that of the product	
ex Chapter 68 ex 6803 ex 6812 ex 6814	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: Articles of slate or of agglomerated slate Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from materials of any heading, except that of the product Manufacture from worked slate Manufacture from materials of any heading Manufacture from worked mica (including agglomerated or reconstituted mica)	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ¹	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	

¹ SEMII – Semiconductor Equipment and Materials Institute Incorporated.
3118

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except that of the product	
		or	
		Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product	
		or	
		Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
		or	
		Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except 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 of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 7107, ex 7109 and ex 7111 7116 7117	Metals clad with precious metals, semi-manufactured Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) Imitation jewellery	Manufacture from metals clad with precious metals, unwrought Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72 7207 7208 to 7216 7217	Iron and steel; except for: Semi-finished products of iron or non-alloy steel Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel Wire of iron or non-alloy steel	Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205 Manufacture from ingots or other primary forms of heading 7206 Manufacture from semi-finished materials of heading 7207	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, 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 of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 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, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7403	Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined copper containing other elements	Manufacture from materials of any heading, except that of the product	
7404	Copper waste and scrap	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which 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 from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7601	Unwrought aluminium	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
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: <ul style="list-style-type: none"> - from materials of any heading, except 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; and - in which 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 the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7801	Unwrought lead: <ul style="list-style-type: none"> - Refined lead - Other 	Manufacture from "bullion" or "work" lead Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
ex Chapter 82 8206	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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 from materials of any heading, except that of the product ¹	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 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	

¹ This rule shall apply until 31.12.2005.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 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	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % 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: - from materials of any heading, except that of the product, and - in which 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 8414	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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 therefore	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 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 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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % 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 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 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating 	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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
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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 8486	<ul style="list-style-type: none"> - Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof - machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8487	<ul style="list-style-type: none"> - moulds, injection or compression types - lifting, handing, loading or unloading machinery <p>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product <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 30 % of the ex-works price of the product</p>
ex Chapter 85	<p>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:</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 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
8502	Electric generating sets and rotary converters	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443,8525,8527 or 8528	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -the value of all the non-originating materials used does not exceed the value of all 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 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	Sound recording and sound reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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 headings 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	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
	<ul style="list-style-type: none"> - recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37 - matrices and masters for the production of discs, but excluding products of Chapter 37; - proximity cards and "smart cards" with two or more electronic integrated circuits 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8525	<ul style="list-style-type: none"> - "smart cards" with one electronic integrated circuit 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	<p>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	- monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8529	<ul style="list-style-type: none"> - other monitors and projectors, not incorporating television reception apparatus; Reception apparatus for television –, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; <p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus - Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used <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:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and <p>-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 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8535	- Other Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8536	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8537	<ul style="list-style-type: none"> - connectors for optical fibres, optical fibre bundles or cables -- of plastics -- of ceramics -- of copper <p>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 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 8517</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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
ex 8542	Electronic integrated circuits <ul style="list-style-type: none"> - Monolithic integrated circuits 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8544	<ul style="list-style-type: none"> - multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter - others <p>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</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:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <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 25 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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	
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 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8548	<ul style="list-style-type: none"> - 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 - Electronic microassemblies 	<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:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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: <ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50 cm³ 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	-- Exceeding 50 cm ³	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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 of any heading, except those of heading 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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 from materials of any heading, except 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
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 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 from materials of any heading, except 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 from materials of any heading, except that of the product. However, hulls of heading 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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 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	
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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all 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 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9019	<ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other <p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<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 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9020	<p>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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	
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 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 - Other	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: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 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 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other 	<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 50 % of the ex-works price of the product</p>
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	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except that of the product	
ex 9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except 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 as the product	
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 that 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product 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: - from materials of any heading, except that of the product, and - in which 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 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 from materials of any heading, except that of the product	

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1
AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form 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 <div style="text-align: center;">and</div> (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 packages ¹ ; Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)	

<p>11. CUSTOMS ENDORSEMENT</p> <p><i>Declaration certified</i></p> <p>Export document²</p> <p>FormNo</p> <p>Of</p> <p>Customs office</p> <p>Issuing country or territory Stamp</p> <p>.....</p> <p>.....</p> <p>Place and date</p> <p>.....</p> <p>.....</p> <p>(Signature)</p>	<p>12. DECLARATION BY THE EXPORTER</p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date</p> <p>.....</p> <p>(Signature)</p>
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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>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate¹</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> <p>_____</p> <p>(1) Insert X in the appropriate box.</p>

NOTES

1. Certificate 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 (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. Application for a certificate to be used in preferential trade between <p style="text-align: center;">and</p> (Insert appropriate countries or 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 packages ¹ Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)
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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 enable these goods to meet the above conditions:

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

SUBMIT the following supporting documents:

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

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, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state

TEXT OF THE 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.

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 abaixo assinado, 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⁾.

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⁾.

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⁾.

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⁾.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br...⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi...⁽²⁾ preferencijalnog podrijetla.

Ukrainian version

Експортер продукції, на яку поширюється цей документ (митний дозвіл №...⁽¹⁾), заявляє, що за винятком випадків, де це явно зазначено, ці товари є товарами преференційного походження....⁽²⁾

.....⁽³⁾
(Місце та дата)

.....⁽⁴⁾
(Підпис експортера, додатково прізвище та ім'я особи, яка підписала декларацію, має бути зазначено розбірливо)

1. Якщо оформлення декларації здійснюється уповноваженим експортером, номер митного уповноваження повинен бути зазначений у цьому місці. Якщо оформлення декларації здійснюється не уповноваженим експортером, слова в дужках залишаються без заповнення або залишається вільне місце.
2. Зазначається походження продуктів. Якщо декларація стосується усіх продуктів або їх частини походженням з Сеути та Мелільї, то експортер повинен чітко зазначити це в документах, відповідно до яких здійснюється оформлення декларації, за допомогою символу "СМ".
3. Ці свідчення можуть не зазначатись, якщо інформація міститься безпосередньо в документі.
4. У випадку, коли не вимагається підпис експортера, звільнення від підпису також передбачає й звільнення від зазначення прізвища та ім'я підписуючої особи

JOINT DECLARATION
CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by Ukraine as originating in the European Union 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.

JOINT DECLARATION
CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Ukraine as originating in the European Union 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.

JOINT DECLARATION
CONCERNING THE REVISION OF THE RULES OF ORIGIN
CONTAINED IN PROTOCOL 1

1. The parties agree to review the rules of origin contained in this Protocol and discuss the necessary amendments upon request of either Party and in any case not later than five years after the entry into force of this agreement. In such discussions, the Parties shall take into account the development of technologies, production processes and all other factors, including on-going reforms of rules of origin, which might justify the changes to the rules.

2. Annex II to this Protocol will be adapted in accordance with the periodical changes to the Harmonised System.

PROTOCOL II
ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "customs legislation" shall mean 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) "applicant authority" shall mean a competent administrative authority which has been designated by a Party for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) "requested authority" shall mean a competent administrative authority which has been designated by a Party for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) "personal data" shall mean all information relating to an identified or identifiable individual;
- (e) "breach of customs legislation" shall mean any violation or attempted violation of customs legislation.

ARTICLE 2

Scope

1. The Parties 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 breaches of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authorities of the Parties which is 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 breaches 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 one of the Parties 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 one of the Parties 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 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 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 breach of customs legislation;
 - (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 breach of customs legislation.

ARTICLE 4

Spontaneous assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party;
- new means or methods employed in committing breaches of customs legislation;
- goods known to be subject to breaches of customs legislation;
- 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;
- 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, Notification

At the request of the applicant authority, the requested authority shall, in accordance with legal provisions applicable to the latter, take all necessary measures in order:

- to deliver any documents; or
- 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 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 of this Article shall include the following information:

- (a) 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;
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests 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 of this Article.

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 ordered.

ARTICLE 7

Execution of requests

1. In order to comply with a request for assistance, the requested authority shall at the request of the applicant authority proceed, within the limits of its competence and available resources, by supplying information already possessed, by carrying out appropriate administrative enquiries concerning operations which constitute, or appear to the applicant authority to constitute, breaches of customs legislation or by arranging such enquiries to be carried out.

The requested authority or the other competent authority to which it has recourse shall conduct administrative enquiries as though acting on its own account or at the request of another authority of that same Party.

The requested authority shall communicate the results of such administrative enquiries to the applicant authority.

2. If the requested authority is not the appropriate authority to comply with a request for assistance, it shall transmit the request to the competent authority, and seek the cooperation of that authority. In such case, provisions of this Protocol will be applicable to that authority *mutatis mutandis*. The applicant authority shall be so advised.

3. Requests for assistance shall be executed in accordance with the relevant legislation of the requested Party.

4. By agreement between the applicant authority and the requested authority and subject to the conditions laid down by the latter, officials appointed by the applicant authority may be present at the administrative enquiries referred to in paragraph 1 and have access to the same premises and the same documents as the requested authority to obtain 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.

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, unless requested otherwise by the applicant authority.
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 Party is of the opinion that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of Ukraine or that of a Member State of the European Union 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) of this Protocol; or
 - (c) violate industrial, commercial or professional secrets protected by law.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an on-going 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 of this Article, 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. 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 that received it and the corresponding provisions applying to the authorities of the EU Party.

2. Personal data may be exchanged only where the Party which may receive them undertakes to afford such data an adequate level of protection in accordance with the standards and legal instruments referred to in Article 15 of Title III Justice, Freedom and Security of this Agreement.

3. The use, in judicial or administrative proceedings instituted in respect of breaches of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties 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 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 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 central customs authority of Ukraine and on the other hand to the competent services of the European Commission 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 shall exchange and keep up to date the lists of their respective authorities duly authorized by them for the implementation of this Protocol.
3. The Parties 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 competencies of the European Union and the Member States, and without prejudice to the provisions of paragraph 2 of this Article, the provisions of this Protocol shall:
 - not affect the obligations of the Parties under any other international agreement or convention, including bilateral Agreements on mutual assistance which have been or may be concluded between individual Member States and Ukraine;
 - be deemed complementary to Agreements on mutual assistance which have been or may be concluded between individual Member States and Ukraine;
 - not preclude more extensive mutual assistance which may be granted under such Agreements; and shall
 - not affect the European Union provisions governing the communication between the competent services of the European Commission and the customs authorities of the Member States of the European Union of any information obtained under this Protocol which could be of interest to the European Union.

2. 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 Union and Ukraine insofar as the provisions of the latter are incompatible with those of this Protocol.

ARTICLE 15

Consultations

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 Customs Sub-Committee set up under Article 83 of Chapter 5 (Customs and Trade Facilitation) of Title IV of this Agreement.

PROTOCOL III
ON A FRAMEWORK AGREEMENT
BETWEEN THE EUROPEAN UNION AND UKRAINE
ON THE GENERAL PRINCIPLES
FOR THE PARTICIPATION OF UKRAINE IN UNION PROGRAMMES

THE PARTIES HEREBY AGREE AS FOLLOWS:

ARTICLE 1

Ukraine shall be allowed to participate in all current and future programmes of the Union opened to the participation of Ukraine in accordance with the relevant provisions adopting those programmes.

ARTICLE 2

Ukraine shall contribute financially to the general budget of the Union corresponding to the specific programmes in which Ukraine participates.

ARTICLE 3

Ukraine's representatives shall be allowed to take part, as observers and for the points which concern Ukraine, in the management committees responsible for monitoring the programmes to which Ukraine contributes financially.

ARTICLE 4

Projects and initiatives submitted by participants from Ukraine shall, as far as possible, be subject to the same conditions, rules and procedures pertaining to the programmes concerned as applied to Member States.

ARTICLE 5

The specific terms and conditions regarding the participation of Ukraine in each particular programme, in particular the financial contribution payable and reporting and evaluation procedures, shall be determined in a Memorandum of Understanding between the Commission and the competent authorities of Ukraine on the basis of the criteria established by the programmes concerned.

If Ukraine applies for external assistance of the Union to participate in a given Union programme on the basis of Article 3 of Regulation (EC) No 1638/2006 of the European Parliament and of the Council of 24 October 2006 laying down general provisions establishing a European Neighbourhood and Partnership Instrument or pursuant to any similar Regulation providing for external assistance of the Union to Ukraine that may be adopted in the future, the conditions governing the use by Ukraine of external assistance of the Union shall be determined in a financing agreement, respecting in particular Article 20 of Regulation (EC) No 1638/2006.

ARTICLE 6

In accordance with the Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities, each Memorandum of Understanding concluded pursuant to Article 5 shall stipulate that financial control or audits or other verifications, including administrative investigations, will be carried out by, or under the authority of, the Commission, the European Court of Auditors and the European Anti-Fraud Office.

Detailed provisions shall be made on financial control and auditing, administrative measures, penalties and recovery enabling the Commission, the European Anti-Fraud Office and the Court of Auditors to be granted powers equivalent to their powers with regard to beneficiaries or contractors established in the Union.

ARTICLE 7

This Protocol shall apply for the period for which this Agreement is in force.

Either Party may denounce this Protocol by written notification to the other Party. This Protocol shall terminate six months after the date of such notification.

Termination of the Protocol following denunciation by any of the Parties shall have no influence on the checks and controls to be carried out in accordance with the provisions laid down in Articles 5 and 6 where appropriate.

ARTICLE 8

No later than three years after the date of entry into force of this Protocol, and every three years thereafter, both Parties may review the implementation of this Protocol on the basis of the actual participation of Ukraine in Union programmes.

JOINT DECLARATION

The European Union (hereinafter referred to as the "EU") recalls the obligations of those states that have established a Customs Union with the EU to align their trade regime to the one of the EU, and for certain of them, to conclude preferential agreements with countries having preferential agreements with the EU.

In this context, the Parties note that Ukraine shall start negotiations with those states which

- (a) have established a Customs Union with the EU, and
- (b) whose products do not benefit from the tariff concessions under this Agreement,

with a view to concluding a bilateral agreement establishing a free trade area in accordance with Article XXIV of the GATT (thus covering substantially all trade). Ukraine shall start negotiations as soon as possible with a view to having the above-mentioned agreement entering into force as quickly as possible after the entry into force of this Agreement.

Statement of Ukraine
on Article 8 of the Association Agreement between Ukraine , of the one part,
the European Union and the European Atomic Energy Community and Their
Member States, of the Other Part

Ukraine declares that the obligations arising from Article 8 of the Association Agreement between Ukraine, of the one part, the European Union and the European Atomic Energy Community and Their Member States, of the Other Part, on the ratification of the Rome Statute of the International Criminal Court of 1998 will be fulfilled after introducing relevant amendments to the Constitution of Ukraine.

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