



Turkey No.1 (2021)

# Free Trade Agreement

between the United Kingdom of Great Britain and Northern Ireland and the Republic  
of Turkey (with Exchange of Letters)

Ankara, 29 December 2020

[The Agreement is not in force]

*Presented to Parliament  
by the Secretary of State for Foreign, Commonwealth and Development Affairs  
by Command of Her Majesty  
January 2021*



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**FREE TRADE AGREEMENT BETWEEN THE UNITED KINGDOM OF  
GREAT BRITAIN AND NORTHERN IRELAND AND THE REPUBLIC OF  
TURKEY**

PREAMBLE

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,  
(hereinafter referred to as “the United Kingdom”)

OF THE ONE PART,

and

THE REPUBLIC OF TURKEY (hereinafter referred to as “Turkey”)

OF THE OTHER PART (hereinafter each individually referred to as a “Party” or  
collectively as “the Parties”),

RECOGNISING their longstanding and strong partnership, their important  
economic, trade and investment relationship and the necessity to ensure continuity  
of the existing bilateral trade preferences;

DESIRING to further strengthen their economic relationship as part of and in a  
manner coherent with their overall relations, and convinced that the Free Trade  
Agreement between the United Kingdom of Great Britain and Northern  
Ireland and the Republic of Turkey (hereinafter this “Agreement”) will create a new  
climate for the development of trade and investment between the Parties;

DESIRING to raise living standards, promote economic growth and stability, create  
new employment opportunities and improve the general welfare by liberalising and  
expanding mutual trade;

SEEKING to establish clear and mutually advantageous rules governing their trade  
and to reduce or eliminate the barriers to mutual trade;

RESOLVED to contribute to the harmonious development and expansion of  
international trade by removing obstacles to trade through this Agreement and to  
avoid creating new barriers to trade between the Parties that could reduce the benefits  
of this Agreement;

BUILDING on their respective rights and obligations under the Marrakesh  
Agreement Establishing the World Trade Organization, done at Marrakesh  
on 15 April 1994 and other multilateral, regional and bilateral agreements and  
arrangements to which they are party;

RECOGNISING the importance of sustainable development, including urgent action to protect the environment and combat climate change and its impacts, and the role of trade in pursuing these objectives, consistent with rules and principles under multilateral environmental agreements to which they are party, including the United Nations Framework Convention on Climate Change (UNFCCC);

RECOGNISING the importance of trade facilitation in promoting efficient and transparent procedures to reduce costs and to ensure predictability for the trading communities of the Parties;

IN VIEW OF the Agreement establishing an Association between the European Economic Community and Turkey, signed on 12 September 1963, the Additional Protocols to and Decisions made under it relating to trade;

RECOGNISING the importance of transparency in international trade to the benefit of all stakeholders;

DETERMINED to establish a legal framework for strengthening their trade relations;

HAVE AGREED as follows:

## CHAPTER 1

### GENERAL DEFINITIONS AND INITIAL PROVISIONS

#### ARTICLE 1.1

##### Objectives

1. The Parties hereby establish a free trade area on goods and associated rules in accordance with this Agreement and consistent with Article XXIV of the GATT 1994.
2. The objective of this Agreement is to preserve preferential conditions relating to trade between the Parties, which resulted from the bilateral trading arrangements between the European Union and Turkey, and to provide a platform for further trade liberalisation and facilitation of trade between them.

## ARTICLE 1.2

### General definitions

For the purposes of this Agreement and unless otherwise specified:

**Agreement** means the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey;

**Agreement on Agriculture** means the Agreement on Agriculture, contained in Annex 1A to the WTO Agreement;

**Anti-dumping Agreement** means the Agreement on Implementation of Article VI of the GATT 1994, contained in Annex 1A to the WTO Agreement;

**customs authority** or **customs authorities** means:

- (a) for Turkey, the Ministry of Trade;
- (b) for the United Kingdom, Her Majesty's Revenue and Customs (HMRC) and any other authority competent for customs matters;

**customs duty** means a duty or charge of equivalent effect imposed on or in connection with the importation or exportation of a good, including any form of surtax or surcharge imposed on or in connection with that importation or exportation, but does not include:

- (a) a charge equivalent to an internal tax imposed consistently with Article III of the GATT 1994;
- (b) a measure applied in accordance with the provisions of Articles VI or XIX of the GATT 1994, the Anti-dumping Agreement, the SCM Agreement, the Safeguards Agreement, Article 5 of the Agreement on Agriculture or Article 22 of the DSU; or
- (c) a fee or other charge imposed consistently with Article VIII of the GATT 1994.

**customs value** means the value as determined in accordance with the Customs Valuation Agreement;

**Customs Valuation Agreement** means the Agreement on Implementation of Article VII of the GATT 1994, contained in Annex 1A to the WTO Agreement;

**day** means calendar day, including weekends and holidays;

**DSU** means the Understanding on Rules and Procedures Governing the Settlement of Disputes, contained in Annex 2 to the WTO Agreement;

**enterprise** means any entity constituted or organised under applicable law, whether or not for profit, and whether privately or publicly-owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, or similar organisation;

**existing** means in effect on the date of entry into force of this Agreement;

**GATT 1994** means the General Agreement on Tariffs and Trade 1994, contained in Annex 1A to the WTO Agreement;

**good of a Party** means a domestic good as it is understood under the GATT 1994 or such a good as the Parties may decide, and includes an originating good of a Party;

**GPA** means the Agreement on Government Procurement contained in Annex 4 to the WTO Agreement, as amended by the Protocol Amending the Agreement on Government Procurement, done at Geneva on 30 March 2012;

**Harmonized System (HS)** means the Harmonized Commodity Description and Coding System, including all legal notes and amendments thereto developed by the WCO;

**legitimate objective** has the same meaning as under Article 2.2 of the TBT Agreement;

**measure** includes a law, regulation, rule, procedure, decision, administrative action, requirement, practice or any other form of measure by a Party;

**originating** has the meaning given in the Protocol on Rules of Origin and Origin Procedures;

**person** unless the context otherwise requires, includes natural and legal persons;

**Safeguards Agreement** means the Agreement on Safeguards, contained in Annex 1A to the WTO Agreement;

**Sanitary or phytosanitary measure** means any measure referred to in paragraph 1 of Annex A to the SPS Agreement;

**SCM Agreement** means the Agreement on Subsidies and Countervailing Measures, contained in Annex 1A to the WTO Agreement;

**SPS Agreement** means the Agreement on the Application of Sanitary and Phytosanitary Measures, contained in Annex 1A to the WTO Agreement;

**TBT Agreement** means the Agreement on Technical Barriers to Trade, contained in Annex 1A to the WTO Agreement;

**territory** means the territory where this Agreement applies as set out under Article 1.3;

**TRIPS Agreement** means the Agreement on Trade-Related Aspects of Intellectual Property Rights, contained in Annex 1C to the WTO Agreement;

**WCO** means the World Customs Organization;

**WTO** means the World Trade Organization; and

**WTO Agreement** means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh on April 15, 1994.

## ARTICLE 1.3

### Territorial application

This Agreement shall apply:

- (a) for Turkey, to the land territory, internal waters, the territorial sea and the airspace above them, as well as the maritime areas over which it has sovereign rights or jurisdiction for the purposes of exploration, exploitation and preservation of natural resources whether living or non-living pursuant to international law;
- (b) for the United Kingdom, to:
  - (i) the territory of the United Kingdom of Great Britain and Northern Ireland including its territorial sea and airspace;
  - (ii) all the areas beyond the territorial sea of the United Kingdom, including the sea-bed and subsoil of those areas, over which the United Kingdom may exercise sovereign rights or jurisdiction in accordance with international law;
  - (iii) the Bailiwicks of Guernsey and Jersey and the Isle of Man (including their airspace and the territorial sea adjacent to them), territories for whose international relations the United Kingdom is responsible, as regards:
    - (aa) Chapter 2 (National Treatment and Market Access);
    - (bb) Chapter 3 (Customs Administration and Trade Facilitation);
    - (cc) Chapter 6 (Sanitary and Phytosanitary Measures);
    - (dd) Protocol on Rules of Origin and Origin Procedures; and

- (iv) any territory for whose international relations the United Kingdom is responsible and to which this Agreement is extended.

#### ARTICLE 1.4

##### Territorial extension

1. On exchange of written notifications in accordance with Article 13.3(1), or at any time afterwards, this Agreement, or specified provisions of this Agreement, may be extended to any territories for whose international relations the United Kingdom is responsible, as may be agreed between the United Kingdom and Turkey.
2. At any time after this Agreement is applied to a territory for whose international relations the United Kingdom is responsible in accordance with paragraph 1, the United Kingdom may provide written notice to Turkey that this Agreement, or specified provisions of this Agreement, shall no longer apply to a territory for whose international relations the United Kingdom is responsible. The notification shall take effect six months after the giving of written notice.

#### ARTICLE 1.5

##### Relation to multilateral agreements

The Parties affirm their rights and obligations with respect to each other in accordance with the WTO Agreement, including the GATT 1994, GATS and its successor agreements and other multilateral agreements to which both Parties are party.

#### CHAPTER 2

##### NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

#### ARTICLE 2.1

##### Objective

The objective of this Chapter is to liberalise trade in goods in accordance with the provisions of this Agreement and in conformity with Article XXIV of the GATT 1994.

## ARTICLE 2.2

### Scope

This Chapter applies to trade in goods between the Parties, unless otherwise provided for in this Agreement.

## ARTICLE 2.3

### National treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, including its interpretive notes, and to this end Article III of the GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

## ARTICLE 2.4

### Classification of goods

For the purposes of this Agreement, the classification of goods in trade between the Parties shall be governed by each Party's respective tariff nomenclature in conformity with the Harmonized System and its legal notes and amendments.

## ARTICLE 2.5

### Rules of origin

1. The Parties agree to apply preferential rules of origin in trade between them.
2. The Protocol on Rules of Origin and Origin Procedures lays down the rules of origin and related methods of administrative cooperation.

## ARTICLE 2.6

### Elimination of customs duties on industrial goods

1. Unless otherwise provided for in this Agreement, each Party shall eliminate all customs duties on originating industrial goods of the other Party.

2. For the purpose of this Article, industrial goods are defined as those products falling within Chapters 25 to 97 of the Harmonized System, with the exception of those products listed in Annex 2-A.

#### ARTICLE 2.7

##### Elimination of customs duties on agricultural goods

1. Unless otherwise provided for in this Agreement, each Party shall reduce or eliminate customs duties on originating agricultural goods of the other Party in accordance with Annex 2-B.
2. For the purpose of this Article, agricultural goods are defined as those products falling within Chapters 1 to 24 of the Harmonized System, and also any additional products listed in Annex 2-A.

#### ARTICLE 2.8

##### Export duties, taxes and other charges

1. Neither Party shall adopt or maintain any duty, tax, fees or other charges of any kind imposed on the export of goods to the territory of the other Party, unless the duty, tax, fee or charge is also applied to like goods destined for domestic consumption.
2. For the purpose of this Article, fees and other charges of any kind shall not include fees or other charges imposed in accordance with Article 2.9.

#### ARTICLE 2.9

##### Fees and charges

1. Each Party shall ensure, in accordance with Article VIII of the GATT 1994 and its interpretative notes, that all fees and charges within the scope of subparagraph 1(a) of Article VIII of the GATT 1994, imposed by that Party on, or in connection with, importation or exportation are limited to the amount of the approximate cost of services rendered, which shall not be calculated on an *ad valorem* basis, and shall not represent an indirect protection to domestic goods or a taxation of imports for fiscal purposes.
2. Each Party shall promptly publish all fees and charges it imposes in connection with importation or exportation, including any updates or changes to such fees and charges, in such a manner as to enable governments, traders and other interested parties, to become acquainted with them.

## ARTICLE 2.10

### Import and export restrictions

Unless otherwise provided for in this Agreement, neither Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of the GATT 1994 and its interpretative notes. To this end, Article XI of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement *mutatis mutandis*.

## ARTICLE 2.11

### Data sharing on preference utilisation

1. For the purposes of monitoring the functioning of this Agreement and calculating preference utilisation rates, each Party shall, upon request of the other Party, annually exchange import statistics starting one year after the entry into force of this Agreement. The Joint Committee may review the process and content of this data exchange.
2. The exchange of import statistics shall cover data pertaining to the most recent year available, including value and, where applicable, volume, at the tariff line level for imports of goods of the other Party benefitting from preferential duty treatment under this Agreement and those that received non-preferential treatment.

## CHAPTER 3

### CUSTOMS AND TRADE FACILITATION

## ARTICLE 3.1

### Scope

1. This Chapter shall apply to the matters relating to each Party's customs legislation, other trade-related laws and regulations and general administrative procedures related to trade, including their application to goods traded between the Parties, as well as the cooperation between the Parties.
2. This Chapter shall be implemented by each Party in accordance with its laws and regulations. Each Party shall use its available resources in an appropriate way to implement this Chapter.

## ARTICLE 3.2

### Definitions

For the purposes of this Chapter:

“Agreement on Trade Facilitation” means the Agreement on Trade Facilitation annexed to the Protocol Amending the Agreement establishing the World Trade Organization (decision of 27 November 2014);

“SAFE Framework” means the SAFE Framework of Standards to Secure and Facilitate Global Trade, adopted at the June 2005 World Customs Organisation Session in Brussels and as updated from time to time; and

“WCO Data Model” means the library of data components and electronic templates for the exchange of business data and compilation of international standards on data and information used in applying regulatory facilitation and controls in global trade, published by the WCO Data Model Project Team from time to time.

## ARTICLE 3.3

### Objectives and principles

1. The objectives of this Chapter are as follows:
  - (a) promoting trade facilitation for goods traded between the Parties while ensuring effective customs controls, taking into account the evolution of trade practices;
  - (b) ensuring transparency of each Party’s customs legislation and other trade-related laws and regulations and consistency thereof with applicable international standards;
  - (c) ensuring predictable, consistent, transparent and non-discriminatory application of each Party’s customs legislation and other trade-related laws and regulations;
  - (d) promoting simplification and modernisation of each Party’s customs procedures and practices;
  - (e) further developing risk management techniques to facilitate legitimate trade, while securing the international trade supply chain; and
  - (f) enhancing cooperation between the Parties in the field of customs matters and trade facilitation.

2. The Parties recognise the importance of customs and trade facilitation in the evolving global trading environment and will put in place customs arrangements that, where practicable, make use of all available facilitative arrangements and technologies.
3. The Parties affirm their rights and obligations under the Agreement on Trade Facilitation.
4. The Parties recognise that customs and international trade instruments and standards applicable in the area of customs and trade, such as the substantive elements of the following instrument and standards, should be taken into consideration for their import, export and transit requirements and procedures:
  - (a) the International Convention on the Simplification and Harmonization of Customs Procedures, done at Kyoto on 18 May 1973 as amended by the Protocol of Amendment to the International Convention on the Simplification and Harmonization of Customs Procedures of 18 May 1973, done at Brussels on 26 June 1999;
  - (b) the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on 14 June 1983 as amended by the Protocol of Amendment to the International Convention on the Harmonized Commodity Description and Coding System on 24 June 1986;
  - (c) the Customs Convention on the ATA Carnet for the Temporary Admission of Goods, done at Brussels on 6 December 1961;
  - (d) the Convention on Temporary Admission, done at Istanbul on 26 June 1990;
  - (e) the SAFE Framework; and
  - (f) the WCO Data Model.
5. The Parties recognise that legislation and other trade-related laws and regulations shall be non-discriminatory, and customs procedures shall be based upon the use of modern methods and effective controls to achieve the protection and facilitation of legitimate trade.
6. The Parties recognise that their customs procedures shall be no more administratively burdensome or trade restrictive than necessary to achieve legitimate objectives and that they should be applied in a manner that is predictable, consistent and transparent.
7. In order to ensure transparency, efficiency, integrity and accountability of operations, each Party shall:

- (a) review and simplify requirements and formalities wherever possible with a view to facilitating the rapid release and clearance of goods;
  - (b) consider the further simplification and standardisation of data and documentation required by customs authorities and other agencies in order to reduce the time and costs thereof for traders or operators, including small and medium-sized enterprises; and
  - (c) ensure that the highest standards of integrity is maintained, through the application of measures reflecting the principles of the relevant international conventions and instruments in this field.
8. The Parties shall seek to reinforce their cooperation with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives set out in this Chapter.

#### ARTICLE 3.4

##### Transparency and publication

1. Each Party shall, as appropriate, provide for regular consultations between border agencies and traders or other interested parties within its territory.
2. Each Party shall, in accordance with its laws and regulations, ensure that new or amended laws and regulations of general application related to customs and trade facilitation issues are published or information on them made otherwise publicly available, as early as possible before their application, in order to enable traders and other interested parties to become acquainted with them.
3. Paragraphs 1 and 2 shall not apply to:
  - (a) changes to the rates of customs duties;
  - (b) measures that have a relieving effect;
  - (c) measures the effectiveness of which would be undermined as a result of compliance with paragraphs 1 and 2;
  - (d) measures applied in urgent circumstances; or
  - (e) minor changes to domestic law and legal system.
4. Each Party shall promptly make publicly available, in a non-discriminatory and easily accessible manner including online, its laws, regulations, general administrative procedures and guidelines, related to customs and trade facilitation issues. These include:

- (a) importation, exportation and transit procedures (including port, airport, and other entry point procedures), required forms and documents;
  - (b) applied rates of customs duties and taxes of any kind imposed on or in connection with importation or exportation;
  - (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
  - (d) rules for the classification or valuation of goods for customs purposes;
  - (e) laws, regulations and administrative rulings of general application relating to rules of origin;
  - (f) import, export or transit restrictions or prohibitions;
  - (g) penalty provisions against breaches of import, export or transit formalities;
  - (h) appeal procedures;
  - (i) agreements or parts thereof with any country or countries relating to importation, exportation or transit;
  - (j) procedures relating to the administration of tariff quotas;
  - (k) hours of operation and operating procedures for customs offices at ports and border crossing points; and
  - (l) points of contact for information enquiries.
5. Whenever practicable, information on general administrative procedures and guidelines, related to customs and trade facilitation and the information referred to in paragraph 4 shall also be made available in a mutually agreed official language of the WTO.
  6. Each Party shall establish or maintain one or more enquiry points to address enquiries of interested parties concerning customs and other trade facilitation issues, and shall make information concerning the procedures for making such enquiries publicly available online.
  7. A Party shall not require the payment of a fee for answering enquiries or providing required forms.
  8. The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Party, which may vary depending on the nature or complexity of the request.

9. The information on fees and charges that shall be made publicly available in accordance with subparagraph 4(c) shall include the fees and charges that will be applied, the reason for such fees and charges, the responsible authority and when and how payment is to be made. Such fees and charges shall not be applied until information on them has been made publicly available.

## ARTICLE 3.5

### Data, documentation and automation

1. With a view to simplifying and minimising the complexity of import, export and transit formalities and documentation requirements, each Party shall ensure as appropriate, that such formalities, data and documentation requirements are adopted or applied:
  - (a) with a view to a rapid release of goods, in order to facilitate trade between the Parties; and
  - (b) in a manner that aims to reduce the time and cost of compliance for traders and operators.
2. Each Party shall promote the development and use of advanced systems, including those based on information and communications technology, to facilitate the exchange of electronic data between traders or operators and its customs authority and other trade-related agencies. This includes by:
  - (a) making electronic systems accessible to customs users;
  - (b) allowing a customs declaration to be submitted in electronic format;
  - (c) using electronic or automated risk management systems; and
  - (d) permitting or requiring the electronic payment of duties, taxes, fees and charges collected by its customs authority and incurred upon importation or exportation.
3. Each Party shall endeavour to make publicly available electronic versions of all existing publicly available trade administration documents.
4. Each Party shall endeavour to accept the electronic versions of trade administration documents as the legal equivalent of paper documents except where:
  - (a) there is a domestic or international legal requirement to the contrary; or
  - (b) doing so would reduce the effectiveness of the trade administration process.

5. The Parties shall endeavour to cooperate on the development of interoperable electronic systems, in order to facilitate trade between the Parties.
6. Each Party shall work towards further simplification of data and documentation required by their customs authorities or other related agencies.

#### ARTICLE 3.6

##### Simplified customs procedures

1. Each Party shall adopt or maintain measures allowing traders or operators fulfilling criteria specified in its laws and regulations to benefit from further simplification of customs procedures.
2. Each Party shall endeavour to ensure that these simplified procedures include:
  - (a) customs declarations containing a reduced set of data or supporting documents, including for the movement of low-value consignments;
  - (b) the acceptance of payment of customs duties and taxes at a later date after the release of those imported goods, within a period specified by the Party;
  - (c) the ability to clear goods from importer or exporter premises;
  - (d) the use of a guarantee with a reduced amount or a waiver from use of a guarantee.
3. The Parties agree to cooperate on and consider further measures to reduce the administrative burdens for economic operators in relation to import and export.

#### ARTICLE 3.7

##### Release of goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties and reduce costs for importers and exporters.
2. Each Party shall adopt or maintain procedures that:
  - (a) provide for the prompt release of goods within a period no longer than that required to ensure compliance with all applicable requirements and procedures, and as a maximum within 48 hours of the goods being presented to customs, provided:

- (i) the Party has received all information necessary to ensure compliance with all applicable requirements and procedures; and
    - (ii) the goods are not subject to physical inspection;
  - (b) if applicable and to the extent possible, provide for advance electronic submission and processing of import declarations and other information, including manifests, before physical arrival of goods to enable their release immediately upon arrival if no risk has been identified or if no other checks are to be performed;
  - (c) allow goods to be released at the point of presentation to its customs authority without temporary transfer to warehouses or other facilities, save for goods which the Party classifies as controlled or regulated goods, in accordance with its laws and regulations;
  - (d) allow controlled or regulated goods to be released at the point of presentation to its customs authority where possible, subject to any separate procedures which apply to those goods under the Party's laws and regulations;
  - (e) allow for the release of goods prior to the final determination of customs duties, taxes, fees and charges, if such a determination is not done prior to, or promptly upon arrival, and provided that all other regulatory requirements have been met. Before releasing the goods, the Party may require that an importer provides sufficient guarantee in the form of a surety, a deposit, or some other appropriate instrument; and
  - (f) if applicable and to the extent possible, provide for, in accordance with its laws and regulations, clearance of certain goods with minimum documentation.
3. Each Party shall use its best endeavours to adopt or maintain procedures under which goods in need of urgent clearance can be released promptly.
4. Each Party shall ensure that its authorities and agencies involved in border and other import and export controls cooperate and coordinate to facilitate trade by, among other things, ensuring a consistent user experience for traders at their respective borders to a reasonable extent.

## ARTICLE 3.8

### Risk management

1. Each Party shall adopt or maintain a risk management system using electronic data-processing techniques for customs control that enables its customs

authority to focus its inspection activities on high-risk consignments and expedite the release of low-risk consignments.

2. Each Party shall design and apply risk management in a manner so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.
3. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.
4. Each Party may select, on a random basis, consignments for inspection activities referred to in paragraph 1 as part of its risk management.
5. In order to facilitate trade, each Party shall periodically review and update, as appropriate, the risk management system referred to in paragraph 1.

### ARTICLE 3.9

#### Advance rulings

1. Each Party shall issue, through its customs authority, an advance ruling that sets forth the treatment to be provided to the goods concerned. That ruling shall be issued in a reasonable, time bound manner and in any event within 90 days, to an applicant that has submitted a written request, including in electronic format, provided that the request contains all necessary information in accordance with the laws and regulations of the issuing Party. A Party may request a sample of the good for which the applicant is seeking an advance ruling.
2. An advance ruling shall cover tariff classification of the goods, origin of goods including their qualification as originating goods under the Protocol on Rules of Origin and Origin Procedures or any other matter as the Parties may agree.
3. The advance ruling shall be valid for at least a three-year period after its issuance unless the law, facts or circumstances supporting the original advance ruling have changed.
4. A Party may decline to issue an advance ruling if:
  - (a) the law, facts or circumstances forming the basis of the advance ruling are the subject of administrative or judicial review;
  - (b) where the application is not based on factual information; or
  - (c) does not relate to any intended use of the advance ruling.

5. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.
6. Each Party shall publish online, at least:
  - (a) the requirements for an application for an advance ruling, including the information to be provided and the format;
  - (b) the time period by which it will issue an advance ruling; and
  - (c) the length of time for which the advance ruling is valid.
7. Where a Party revokes, modifies or invalidates an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. Where the Party revokes, modifies or invalidates an advance ruling with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, inaccurate, false or misleading information provided by the applicant.
8. An advance ruling issued by a Party shall be binding on the applicant that sought it and on that Party in respect of that applicant.
9. Each Party shall provide, upon written request of an applicant, a review of the advance ruling or of the decision to revoke, modify or invalidate it.
10. Subject to any confidentiality requirements in its laws and regulations, a Party may publish its advance rulings, including online.

#### ARTICLE 3.10

##### Customs valuation

For the purposes of determining the customs value of goods traded between the Parties, the provisions of Part I of the Customs Valuation Agreement shall apply, *mutatis mutandis*.

#### ARTICLE 3.11

##### Authorised Economic Operator

1. Each Party shall establish or maintain a trade facilitation partnership programme for operators who meet specified criteria, hereinafter referred to as the Authorised Economic Operator (AEO) programme, in accordance with the SAFE Framework.

2. Each Party shall publish the specified criteria to qualify as an AEO. The specified criteria shall relate to compliance or the risk of non-compliance, in accordance with requirements specified in the Party's laws, regulations or procedures. The Parties may use the criteria set out in Article 7.7.2(a) of the Agreement on Trade Facilitation.
3. The specified criteria to qualify as an AEO shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail. The specified criteria shall be designed or applied so as to allow the participation of small and medium-sized enterprises.
4. The AEO programme shall include specific benefits for such operators that meet the specified criteria, taking into account the commitments of each Party under Article 7.7.3 of the Agreement on Trade Facilitation.
5. The Parties are encouraged to enter into a mutual recognition arrangement in relation to their respective AEO programmes.

#### ARTICLE 3.12

##### Review and appeal

1. Each Party shall provide effective, prompt, non-discriminatory and easily accessible procedures to guarantee the right of appeal against a decision on a customs matter.
2. Each Party shall ensure that any person to whom it issues a decision on a customs matter has access within its territory to:
  - (a) an administrative appeal to, or a review by, an administrative authority higher than or independent of the official or office that issued the decision; or
  - (b) a judicial appeal or review of the decision.
3. Each Party shall provide that any person who has applied to a customs authority for a decision and has not obtained a decision on that application within the relevant time-limits be entitled to exercise the right of appeal.
4. Each Party shall provide a person to whom it issues an administrative decision with the reasons for the decision, so as to enable such a person to exercise the right of appeal.

## ARTICLE 3.13

### Penalties

1. Each Party shall provide for penalties for failure to comply with its customs laws, regulations or procedural requirements related to customs, the exportation, importation and transit of goods.
2. Each Party shall ensure that its customs laws and regulations provide that any penalties imposed for breaches of customs laws, regulations or procedural requirements be proportionate and non-discriminatory.
3. Each Party shall ensure that a penalty imposed by its customs authority for a breach of its customs laws, regulations or procedural requirements is imposed only on the person(s) legally responsible for the breach.
4. Each Party shall ensure that the penalty imposed depends on the facts and circumstances of the case and is commensurate with the degree and severity of the breach. Each Party shall avoid incentives or conflicts of interest in the assessment and collection of penalties and duties.
5. Each Party is encouraged to require its customs authority, when imposing a penalty for a breach of its customs laws, regulations or procedural requirements, to consider as a potential mitigating factor the voluntary disclosure of the breach prior to its discovery by the customs authority.
6. Each Party shall ensure that if a penalty is imposed for a breach of customs laws, regulations or procedural requirements, an explanation in writing is provided to the person(s) upon whom the penalty is imposed, specifying the nature of the breach and the applicable laws, regulations or procedural requirements under which the amount or range of penalty for the breach has been prescribed.
7. Each Party shall provide in its laws, regulations or procedures, or otherwise give effect to, a fixed and finite period within which its customs authority may initiate proceedings to impose a penalty relating to a breach of customs laws, regulations or procedural requirements.

## ARTICLE 3.14

### Customs cooperation and mutual administrative assistance

1. The Parties shall continue to cooperate in international fora, such as the WCO, to achieve mutually recognised goals, including those set out in the SAFE Framework.

2. The Parties shall cooperate in accordance with the Mutual Administrative Assistance Protocol in Customs Matters providing each other with mutual administrative assistance in customs matters and exchanging information, including on matters relating to suspected customs offences, as defined in that Protocol, and to the implementation of this Agreement.

#### ARTICLE 3.15

##### Single window

Each Party shall endeavour to develop or maintain single window systems to facilitate a single, electronic submission of all information required by its customs laws, other laws and regulations for the exportation, importation and transit of goods.

#### ARTICLE 3.16

##### Transit and transshipment

Each Party shall:

- (a) ensure the facilitation and effective control of transshipment operations and transit movements through its territory;
- (b) endeavour to promote and implement regional transit arrangements with a view to facilitating trade;
- (c) ensure cooperation and coordination between all concerned authorities and agencies in their respective territories to facilitate traffic in transit; and
- (d) allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

#### ARTICLE 3.17

##### Post-clearance audit

1. With a view to expediting the release of goods, each Party shall:
  - (a) adopt or maintain post-clearance audits to ensure compliance with its customs laws, regulations or procedural requirements;

- (b) conduct post-clearance audits in a risk-based manner, which may include appropriate selectivity criteria;
  - (c) conduct post-clearance audits in a transparent manner; and
  - (d) wherever practicable, use the result of post-clearance audit in applying risk management.
2. Where an audit is conducted and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the reasons for the results and the audited person's rights and obligations.
  3. The Parties acknowledge that the information obtained in a post-clearance audit may be used in further administrative or judicial proceedings.

#### ARTICLE 3.18

##### Customs brokers

1. The Parties agree that their respective customs provisions and procedures shall not require the mandatory use of customs brokers.
2. Each Party shall:
  - (a) publish measures on the use of customs brokers; and
  - (b) apply transparent, non-discriminatory and proportionate rules if and when licensing customs brokers.

#### ARTICLE 3.19

##### Pre-shipment inspections

Each Party shall not require the mandatory use of pre-shipment inspections as defined in the Agreement on Pre-shipment Inspection, contained in Annex 1A to the WTO Agreement, in relation to tariff classification and customs valuation<sup>1</sup>.

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<sup>1</sup> For greater certainty, this paragraph only applies to pre-shipment inspections covered by the Agreement on Pre-shipment Inspection, and does not preclude pre-shipment inspections for sanitary and phytosanitary purposes.

## CHAPTER 4

### TECHNICAL BARRIERS TO TRADE

#### ARTICLE 4

##### General provisions

1. Articles 2 through 9 of, and Annexes 1 and 3 to the TBT Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. The Parties shall exchange titles and addresses of contact points with expertise on technical regulations in order to facilitate communication and the exchange of information.
3. Consultations shall be held at the request of the Party which considers that the other Party has taken a measure which is likely to create, or has created, an unnecessary obstacle to trade. Such consultations shall take place without undue delay after the receipt of the request with the objective of finding mutually acceptable solutions. If consultations are held outside the framework of the Joint Committee, it should be informed thereof. Such consultations may be conducted by any agreed method.
4. The Parties shall commence a review of this Article within three months of entry into force of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (hereinafter the “EU-UK Trade and Cooperation Agreement”). This review shall be with a view to replacing, modernising or expanding this Article, and with consideration to replicating provisions on technical barriers to trade and incorporating any arrangement on the mutual recognition of conformity assessment results contained in the EU-UK Trade and Cooperation Agreement.
5. Following the review specified in paragraph 4, the Parties shall enter into negotiations and agree on the text replacing, modernising or expanding this Article, which may incorporate appropriate provisions replicating those contained in the EU-UK Trade and Cooperation Agreement, including any arrangement on the mutual recognition of conformity assessment results.
6. At any time the Parties may choose to instead pursue the review and negotiation of this Article under Article 13.2, in which case the scope of the

review and negotiations under Article 13.2 shall include technical barriers to trade.

## CHAPTER 5

### TRADE REMEDIES

#### ARTICLE 5.1

##### Anti-dumping and countervailing measures

1. The Parties reaffirm their rights and obligations arising under Article VI of the GATT 1994, the Anti-dumping Agreement and the SCM Agreement.
2. If a Party finds that dumping or countervailable subsidisation is taking place in trade with the other Party, it will, before the imposition of final measures, notify the other Party.
3. This Agreement does not confer any additional rights or obligations on either Party with regard to the conduct of investigations and application of anti-dumping and countervailing measures, referred to in paragraph 1.

#### ARTICLE 5.2

##### Safeguard measures

1. The Parties reaffirm their rights and obligations arising under Article XIX of the GATT 1994 and Safeguards Agreement.
2. A Party intending to adopt safeguard measures shall notify the other Party immediately of such measures and of the rules for their application.
3. This Agreement does not confer any additional rights or impose any additional obligations on either Party with regard to the conduct of investigations and application of safeguard measures, referred to in paragraph 1.

#### ARTICLE 5.3

##### Dispute settlement

This Chapter is not subject to dispute settlement under Chapter 12.

## CHAPTER 6

### SANITARY AND PHYTOSANITARY MEASURES

#### ARTICLE 6.1

##### Relation to the SPS Agreement

The Parties reaffirm their rights and obligations with respect to each other under the SPS Agreement.

#### ARTICLE 6.2

##### Cooperation

The Parties are prepared to undertake discussions on sanitary and phytosanitary issues of mutual interest, including on establishment of closer cooperation and exchange of information.

#### ARTICLE 6.3

##### Dispute settlement

This Chapter is not subject to dispute settlement under Chapter 12.

## CHAPTER 7

### COMPETITION POLICY

#### ARTICLE 7.1

##### Definition

For the purposes of this Chapter:

“anti-competitive business conduct” means anti-competitive agreements between enterprises, concerted practices or decisions by associations of enterprises, anti-competitive practices by an enterprise that is dominant in a market, and mergers with substantial anti-competitive effects.

## ARTICLE 7.2

### Competition law

1. The Parties recognise the importance of free and undistorted competition in their trade relations. The Parties acknowledge that anti-competitive business conduct has the potential to distort the proper functioning of markets and undermine the benefits of trade liberalisation.
2. The Parties shall take appropriate measures to proscribe anti-competitive business conduct, recognising that such measures will enhance the fulfilment of the objectives of this Agreement.
3. The Parties recognise the importance of cooperation and coordination to further enhance effective competition law enforcement. Their respective competition authorities shall endeavour to coordinate and cooperate, including through notification, consultation and exchange of non-confidential information, in the enforcement of their respective competition law to fulfil the objectives of this Agreement.
4. The measures referred to in paragraph 2 shall be consistent with the principles of transparency, non-discrimination and procedural fairness. Exclusions from the application of competition law shall be transparent. A Party shall make available to the other Party public information concerning such exclusions provided under its competition law.

## ARTICLE 7.3

### Application of competition law to publicly owned or controlled enterprises

Each Party shall ensure that the measures referred to in paragraph 2 of Article 7.2 apply to that Party's publicly owned or controlled enterprises to the extent required by its law.

## ARTICLE 7.4

### Dispute settlement

This Chapter shall not be subject to dispute settlement under Chapter 12.

## CHAPTER 8

### GOVERNMENT PROCUREMENT

#### ARTICLE 8

##### General provisions

The Parties shall consult on the mutual opening of their respective government procurement markets, using in particular the GPA as a framework for future dialogue.

## CHAPTER 9

### INTELLECTUAL PROPERTY RIGHTS

#### ARTICLE 9

##### General provisions

1. The Parties confirm the importance of ensuring adequate and effective protection and enforcement of intellectual, industrial and commercial property rights.
2. The Parties shall provide suitable and effective protection of intellectual, industrial and commercial property rights in line with the TRIPS Agreement.
3. The Parties shall ensure an adequate and effective implementation of the obligations arising from the following multilateral conventions on intellectual, industrial and commercial property rights:
  - (a) the Berne Convention for the Protection of Literary and Artistic Works, done at Berne on 9 September 1886, as revised at Paris on 24 July 1971, and as amended on 28 September 1979;
  - (b) the Rome Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations, done at Rome on 26 October 1961;
  - (c) the Paris Convention for the Protection of Industrial Property, done at Paris on 20 March 1883, as revised at Stockholm on 14 July 1967, and as amended on 28 September 1979;

- (d) the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks, done at Nice on 15 June 1957, as revised at Geneva on 13 May 1977, and as amended on 28 September 1979;
  - (e) the Patent Cooperation Treaty (PCT), done at Washington on 19 June 1970, as amended on 28 September 1979 and modified on 3 February 1984;
  - (f) the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks, adopted at Madrid on 27 June 1989;
  - (g) the Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure, done at Budapest on 28 April 1977, as amended on 26 September 1980; and
  - (h) the International Convention for the Protection of New Varieties of Plants, done at Paris on 2 December 1961, as revised on 19 March 1991.
4. The Joint Committee may decide that paragraph 3 also applies to other multilateral conventions or international agreements relating to intellectual, industrial and commercial property rights to which both Parties are party.
  5. The Joint Committee shall monitor the implementation and application of the intellectual, industrial and commercial property rights provisions of this Agreement. The Joint Committee shall make recommendations which may include the establishment of a subcommittee on intellectual, industrial and commercial property rights.
  6. For the purpose of this Agreement, intellectual, industrial and commercial property rights include in particular copyright, including the copyright in computer programmes, and related rights, patents, industrial designs, topographies of integrated circuits and geographical indications including trademarks as well as protection against unfair competition as referred to in Article 10 (bis) of the Paris Convention for the Protection of Industrial Property, and protection of undisclosed information on know-how.
  7. Each Party shall be free to establish its own regime for the exhaustion of intellectual, industrial and commercial property rights subject to the relevant provisions of the TRIPS Agreement.

## CHAPTER 10

### ADMINISTRATIVE AND INSTITUTIONAL PROVISIONS

#### ARTICLE 10.1

##### Establishment of the United Kingdom-Turkey Joint Committee

1. A Joint Committee comprising representatives of both Parties is hereby established. The Joint Committee shall be co-chaired by representatives of both Parties at a ministerial level or their respective designees.
2. The Joint Committee shall hold its first meeting within one year of the date of entry into force of this Agreement. Thereafter, the Joint Committee shall meet at such times as may be agreed by the Parties. The Joint Committee may meet in person or by other means, as agreed between the Parties.
3. To ensure this Agreement operates properly and effectively, the Joint Committee shall:
  - (a) review and monitor the implementation and operation of this Agreement and, if necessary, make recommendations to the Parties to ensure the proper functioning of this Agreement;
  - (b) supervise and coordinate the work of subcommittees, working groups or other bodies established under this Agreement;
  - (c) adopt at its first meeting its own rules of procedure; and
  - (d) consider any other matter under this Agreement as the representatives of the Parties agree.
4. To ensure this Agreement operates properly and effectively, the Joint Committee may:
  - (a) establish, merge or dissolve subcommittees, working groups or other bodies and determine their composition, function and duties;
  - (b) recommend to the Parties amendments to this Agreement;
  - (c) at the request of either Party, adopt decisions to amend any Annex or Protocol to this Agreement to ensure its proper functioning;
  - (d) adopt interpretations of the provisions of this Agreement, which shall be binding on the Parties and all subcommittees, working groups or other bodies set up under this Agreement;

- (e) make recommendations to assist in the resolution of disputes between the Parties; and
- (f) take any other action in the exercise of its functions as the Parties may agree.

## ARTICLE 10.2

### Decision and recommendations of the Joint Committee

1. The Joint Committee may take decisions where provided for in this Agreement. Decisions of the Joint Committee shall be binding on the Parties. The Parties shall take the necessary measures to implement the decisions.
2. The Joint Committee may make recommendations relevant for the implementation and operation of this Agreement.
3. Decisions and recommendations of the Joint Committee shall be made by consensus and adopted either in person or in writing.

## ARTICLE 10.3

### Amendments

1. The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force on the first day of the second month following the receipt of the later written notification by which the Parties notify each other that they have completed their respective legal requirements and procedures for the entry into force of that amendment, or on such a date as the Parties may agree.
2. Notwithstanding paragraph 1, the Joint Committee may decide to amend an Annex or Protocol to this Agreement on a proposal from either Party. The Parties may adopt the Joint Committee's decision subject to their respective applicable legal requirements and procedures.

## CHAPTER 11

### EXCEPTIONS

#### ARTICLE 11.1

##### General exceptions

Article XX of the GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

#### ARTICLE 11.2

##### Security exceptions

Nothing in this Agreement shall be construed as:

- (a) requiring a Party to provide any information the disclosure of which it considers contrary to its essential security interests;
- (b) preventing a Party from taking any action, which it considers necessary for the protection of its essential security interests, including action:
  - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
  - (ii) relating to the production of or trade in arms, ammunition and implements of war as well as to the production of or trade in other goods and materials as carried out directly or indirectly for the purpose of supplying military and other security establishments;
  - (iii) taken in time of war or other emergency in international relations; or
- (c) preventing a Party from taking any action in pursuance of its obligations under the Charter of the United Nations for the purpose of maintaining international peace and security.

#### ARTICLE 11.3

##### Restrictions in case of balance of payments and external financing difficulties

1. Where a Party experiences serious balance-of-payments, capital movements, or external financing difficulties that cause or threaten to cause serious

macroeconomic difficulties related to monetary and exchange rate policies, it may adopt or maintain restrictive measures with regard to capital movements, payments or transfers.

2. The measures referred to in paragraph 1 shall:
  - (a) be consistent with the Articles of the Agreement of the International Monetary Fund (IMF), as applicable;
  - (b) not exceed those necessary to deal with the circumstances described in paragraph 1;
  - (c) be temporary and phased out progressively as the situation specified in paragraph 1 improves;
  - (d) avoid unnecessary damage to the commercial, economic and financial interests of the other Party or of third countries; and
  - (e) be non-discriminatory compared to third countries in like situations.
3. Each Party may adopt restrictive measures in order to safeguard its external financial position or balance-of-payments. Those measures shall be in accordance with the GATT 1994 and the Understanding on the Balance of Payments provisions of the GATT 1994, contained in Annex 1A to the WTO Agreement.
4. A Party maintaining or having adopted measures referred to in paragraphs 1 and 2 shall notify the other Party in writing, along with the rationale for their imposition, within 45 days of their adoption or maintenance.
5. If restrictions are adopted or maintained under this Article, the Parties shall promptly hold consultations at the Joint Committee, unless consultations are held in other fora. The consultations shall assess the balance-of payments or external financial difficulty that led to the measures, taking into account, *inter alia*, factors such as:
  - (a) the nature and extent of the difficulties;
  - (b) the external economic and trading environment; and
  - (c) alternative corrective measures which may be available.
6. The consultations pursuant to paragraph 5 shall address the compliance of any restrictive measures with paragraphs 1 and 2. The Parties shall accept all findings of statistical nature and other facts presented by the IMF relating to foreign exchange, monetary reserves, balance-of-payments. The Parties' conclusions on compliance shall be based on the assessment by the IMF of the

balance-of-payments and the external financial situation of the Party concerned.

## ARTICLE 11.4

### Taxation measures

1. For the purposes of this Article:
  - (a) “tax convention” means a convention for the avoidance of double taxation, or any other international taxation agreement or arrangement;
  - (b) “taxes” and “taxation measures” include excise duties, but do not include:
    - (i) a “customs duty” as defined in Article 1.2;
    - (ii) a fee or other charge in connection with the importation commensurate with the cost of services rendered; or
    - (iii) an antidumping or a countervailing duty.
2. Except as provided in this Article, nothing in this Agreement applies to taxation measures.
3. Nothing in this Agreement affects the rights and obligations of either Party, under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, the tax convention prevails to the extent of the inconsistency.
4. In the case of a tax convention between the Parties, if an issue arises as to whether any inconsistency exists between this Agreement and the tax convention, the issue shall be referred by the Parties to the competent authorities under, or in respect of, that tax convention.
5. Notwithstanding paragraph 3:
  - (a) Article 2.3, and such other measures as are necessary to give effect to that Article, apply to taxation measures to the same extent as does Article III of the GATT 1994 including its interpretative notes; and
  - (b) Article 2.8 applies to taxation measures.

## CHAPTER 12

### DISPUTE SETTLEMENT

#### ARTICLE 12.1

##### Scope

This Chapter applies to any dispute concerning the application and interpretation of the provisions of this Agreement, unless otherwise provided for in this Agreement.

#### ARTICLE 12.2

##### Definition

For the purposes of this Chapter:

“Rules of Procedure” mean the rules of procedure adopted by the Joint Committee under paragraph 3 of Article 12.6.

#### ARTICLE 12.3

##### Referral to the Joint Committee

1. A Party may submit to the Joint Committee any dispute relating to the application or interpretation of the provisions referred to in Article 12.1 by delivering written notification to the other Party.
2. The Joint Committee may settle the dispute by decision.
3. Each Party shall take the measures necessary to comply with such decision.

#### ARTICLE 12.4

##### Request for the establishment of an arbitration panel

1. Where the dispute cannot be settled within 60 days of the date of the submission of the dispute to the Joint Committee, the complaining Party may refer the matter to arbitration by requesting the establishment of an arbitration panel in accordance with paragraph 2.

2. The request for the establishment of an arbitration panel shall be made in writing to the Party complained against and the Joint Committee. The complaining Party shall identify in its request the specific measure at issue, and it shall explain how such measure constitutes a breach of the provisions referred to in Article 12.1.

## ARTICLE 12.5

### Composition of the arbitration panel

1. The arbitration panel shall be composed of three arbitrators.
2. Each Party shall appoint one arbitrator within 30 days of the date of receipt of the request for the establishment of the arbitration panel. If a Party fails to appoint an arbitrator within that period, the other Party may request the Chair of the Joint Committee, or the Chair's delegate, to draw by lot the second arbitrator from a sub-list established under Article 12.6, which shall be the sub-list of the Party whose arbitrator has not yet been appointed.
3. The two arbitrators so designated shall appoint by agreement a chairperson who shall not be a national of either Party. If they cannot agree within two months after the date on which the second arbitrator has been appointed, either Party may request the Chair of the Joint Committee, or the Chair's delegate, to draw by lot the chairperson from the sub-list of chairpersons established under Article 12.6.

## ARTICLE 12.6

### List of arbitrators

The Joint Committee shall, at its first meeting after the entry into force of this Agreement, establish a list of at least 15 individuals, chosen on the basis of knowledge of international trade law, objectivity, reliability and sound judgment, who are willing and able to serve as arbitrators. The list shall be composed of three sub-lists: one sub-list for each Party and one sub-list of individuals who are not nationals of either Party to act as chairpersons. Each sub-list shall include at least five individuals. The Joint Committee may review the list at any time and shall ensure that the list conforms with this Article.

## ARTICLE 12.7

### Arbitration award

1. The arbitration panel shall issue an award to the Parties within 120 days of the date of establishment of the arbitration panel. The arbitration award shall contain:
  - (a) findings of fact;
  - (b) the determination of the panel as to whether:
    - (i) the measure at issue is inconsistent with obligations under this Agreement; or
    - (ii) a Party has otherwise failed to carry out its obligations under this Agreement;
  - (c) any other determination requested in the terms of reference; and
  - (d) the reasons for the finding and determinations.
2. The arbitration award shall be binding on the Parties.
3. The Joint Committee shall adopt the Rules of Procedure at its first meeting. Arbitration panels shall apply these Rules of Procedure, including any subsequent amendments to them made by the Joint Committee, in disputes under this Chapter. The Parties may agree, for the purposes of a dispute under this Chapter, that different rules of procedure shall apply, and the arbitration panel for that dispute shall apply such rules if they are so agreed.

## ARTICLE 12.8

### Compliance with arbitration award

1. If the arbitration panel finds that the measure of the Party complained against is inconsistent with its obligations under this Agreement, or that it has failed to carry out its obligations under this Agreement, the Party complained against shall take any measure necessary to promptly comply in good faith with the arbitration award. If immediate compliance is not possible, the Parties shall endeavour to agree on a reasonable period of time for compliance. If the Parties are unable to agree on a reasonable period of time within 45 days of the date of the issuance of the arbitration award, the complaining Party may request the original arbitration panel to determine the length of the reasonable period of time for compliance. The arbitration panel shall notify its determination to the Parties no later than 30 days after the date of the request.

2. The reasonable period of time determined by the arbitration panel shall not exceed 12 months from the date of issuance of the arbitration award to the Parties. The length of the reasonable period of time may be extended by mutual agreement of the Parties.
3. The Party complained against shall inform the complaining Party in writing on its progress to comply with the arbitration award at least one month before the expiry of the reasonable period of time.

## ARTICLE 12.9

### Compliance review

1. The Party complained against shall, no later than the date of expiry of the reasonable period of time, notify the complaining Party of any measures taken to comply with the arbitration award.
2. Where there is disagreement between the Parties on the existence of measures taken to comply with the arbitration award, or their consistency with the provisions of this Agreement, the complaining Party may request in writing, no later than 20 days after the notification made in accordance with paragraph 1, the original arbitration panel to examine the matter. The arbitration panel shall notify its decision to the Parties no later than 60 days after the date of referral of the matter.

## ARTICLE 12.10

### Compensation and suspension of concessions or other obligations

1. If the Party complained against fails to notify the complaining Party of any measure taken to comply with the arbitration award, or notifies the complaining Party that it is impracticable to comply with the arbitration award within the reasonable period of time, or the original panel finds, in accordance with paragraph 2 of Article 12.9, that the measures taken to comply with the arbitration award as notified by the Party complained against are inconsistent with the provisions of this Agreement, that Party shall, if so requested by the complaining Party, enter into consultations with a view to agreeing on mutually satisfactory compensation or any alternative arrangement.
2. If no mutually satisfactory compensation or alternative arrangement has been agreed within 20 days from the receipt of the request for consultation, the complaining Party may notify the other Party of the level of intended suspension of concessions or other obligations, which shall be equivalent to the level of nullification or impairment that is caused by the failure of the Party complained against to comply with the arbitration award.

3. In considering what concessions or other obligations to suspend, the complaining Party shall apply the following principles and procedures:
  - (a) the general principle is that the complaining Party should first seek to suspend concessions or other obligations in the same sector(s) as that in which the arbitration panel has found an inconsistency with this Agreement;
  - (b) if the complaining Party considers that it is not practicable or effective to suspend concessions or other obligations in the same sector(s), it may seek to suspend concessions or other obligations in other sectors that are subject to dispute settlement under this Chapter. The complaining Party shall indicate the reasons for its decision to suspend concessions or other obligations in a different sector.
4. The complaining Party shall have the right to implement the suspension of concessions or other obligations 10 days after the date on which it provides notification in accordance with paragraph 2, unless the Party complained against has requested the original arbitration panel to examine the matter pursuant to paragraph 5.
5. If the Party complained against considers that the intended level of suspension of concessions or other obligations is not equivalent to the nullification or impairment or that the complaining Party has failed to follow the principles and procedures set out in paragraph 3, it may request, no later than 10 days after the date of receipt of the notification referred to in paragraph 2 for the original arbitration panel to examine the matter. The arbitration panel shall notify its decision to the Parties no later than 60 days after the date of the request. Concessions or other obligations shall not be suspended until the panel has notified its decision.
6. Any compensation or suspension of concessions or other obligations shall be temporary and shall only apply until the arbitration award has been complied with, or until the Parties have agreed on a mutually acceptable solution.

#### ARTICLE 12.11

##### Compliance review after the adoption of temporary remedies

1. Upon notification by the Party complained against to the complaining Party of the measures taken to comply with the arbitration award and if the complaining Party confirms that the measures taken achieve compliance, the complaining Party shall terminate the suspension of concessions or other obligations or the application of compensation or any alternative arrangement, no later than 10 days after the complaining Party confirms that it agrees that the arbitration award has been complied with.

2. If the Parties do not reach an agreement on whether the measures are consistent with the provisions of this Agreement within 30 days of the date of notification in accordance with paragraph 1, the responding Party shall request in writing the original arbitration panel to examine the matter.
3. The arbitration panel shall notify its decision to the Parties no later than 60 days after the date of the request.
4. If the arbitration panel decides that the measures notified in accordance with paragraph 1 are consistent with the provisions of this Agreement, the suspension of concessions or other obligations or the application of compensation or any alternative arrangement, shall be terminated no later than 10 days after the date of the decision. If the arbitration panel decides that the measures notified in accordance with paragraph 1 are inconsistent with the provisions of this Agreement, the suspension of concessions or other obligations, or the application of the compensation or any alternative arrangement, may continue. Where relevant, the level of suspension of concessions or other obligations or of the compensation or any alternative arrangement shall be adapted in light of the decision of the arbitration panel.

## CHAPTER 13

### FINAL PROVISIONS

#### ARTICLE 13.1

##### Transparency

1. For the purposes of this Article, “measure of general application” means any law, regulation, rule, administrative decision, or administrative procedure, of general application with respect to any matter covered by this Agreement.
2. Each Party shall ensure that measures of general application in respect of any matter covered by this Agreement are promptly published or made available in such a manner as to enable interested persons and the other Party to become acquainted with them. To the extent possible, each Party shall make these measures available online.
3. Each Party shall, to the extent possible, endeavour to allow for a reasonable interval between the time when those measures of general application are published or made publicly available and the time when they enter into force, except in duly justified cases.

4. When requested by the other Party, a Party shall, to the extent possible, promptly provide information and respond to questions pertaining to measures of general application that materially affect the operation of this Agreement.
5. The Parties recognise that the responses provided to the enquiries referred to in paragraph 4 may not be definitive or legally binding but for information purposes only, unless otherwise provided for in the laws and regulations of the Party providing the responses.
6. Information provided under paragraph 4 is without prejudice as to whether the measure is consistent with this Agreement.
7. To administer a measure of general application in a consistent, impartial and reasonable manner, each Party shall ensure that its administrative proceedings applying such a measure to a particular person, good or service of the other Party in a specific case:
  - (a) whenever possible, provide reasonable notice to persons that are directly affected by a proceeding, in accordance with domestic procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated and a general description of the issues in controversy;
  - (b) provide a person referred to in subparagraph (a) a reasonable opportunity to present facts and arguments in support of its position prior to any final administrative action, when permitted by time, the nature of the proceeding and public interest; and
  - (c) are conducted in accordance with its law.
8. Each Party shall establish or maintain judicial, quasi-judicial or administrative tribunals or procedures for the purpose of a prompt review and, if warranted, correction of final administrative actions regarding matters covered by this Agreement. Each Party shall ensure that its tribunals are impartial and independent of the office or authority entrusted with administrative enforcement and that they do not have any substantial interest in the outcome of the matter.
9. Each Party shall ensure that, in any tribunals or procedures referred to in paragraph 8, the parties to the proceeding are provided with the right to:
  - (a) a reasonable opportunity to support or defend their respective positions; and
  - (b) a decision based on the evidence and submissions of record or, if required by its law, the record compiled by the administrative authority.

10. Each Party shall ensure, subject to appeal or further review as provided for in its law, that such decisions are implemented by and govern the practice of the offices or authorities with respect to the administrative action at issue.
11. Nothing in this Agreement shall require either Party to disclose confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of any economic operator.
12. This Article applies without prejudice to any other specific provisions of this Agreement.

## ARTICLE 13.2

### Review and further negotiations

1. With the objective of maintaining and developing close economic and trade relations between them, no later than two years after the date of entry into force of this Agreement, the Parties shall commence a review of this Agreement with a view to replacing, modernising or expanding it.
2. The review shall include, but not be limited to: trade in agricultural goods, trade in services, investment, subsidies, sustainable development, environment, climate change, labour, anti-corruption, digital economy, small and medium-sized enterprises and intellectual property.
3. A Party shall give due consideration to any proposal, by the other Party, of topics to be included in the scope of the review.
4. Following the review specified in paragraph 1, the Parties shall endeavour to hold further negotiations on replacing or modernising any existing areas of this Agreement, and expanding the coverage of this Agreement to additional areas agreed upon.
5. The Joint Committee shall be responsible for identifying any barriers to such negotiation and setting timescales for the resolution of such barriers.

## ARTICLE 13.3

### Entry into force and termination

1. This Agreement is subject to ratification. The Parties shall notify each other in writing, through diplomatic channels, of the completion of their respective legal requirements for the entry into force of this Agreement.

2. This Agreement shall enter into force on the date of the receipt of the later of the notifications between the Parties pursuant to the first paragraph.
3. Pending entry into force, this Agreement or specific provisions thereof shall apply as of 1 January 2021 for both Parties, on the condition that the Parties notify each other to that effect through diplomatic channels before that date.
4. Either Party may terminate this Agreement after it has entered into force by providing written notice through diplomatic channels of its intent to terminate the Agreement to the other Party. Termination shall take effect six months after the date on which a Party has provided that written notice to the other Party, or on such other date as the Parties may agree.

#### ARTICLE 13.4

##### Annexes, Appendices and Protocols

The Annexes, Appendices and Protocols to this Agreement shall form an integral part thereof.

#### ARTICLE 13.5

##### Authentic texts

This Agreement is drawn up in duplicate in the English and Turkish languages, each of these texts being equally authentic. In case of inconsistency, the English text shall prevail.

IN WITNESS WHEREOF, the undersigned, duly authorised to this effect, have signed this Agreement.

DONE at Ankara on the 29 December 2020

**For the United Kingdom  
of Great Britain  
and Northern Ireland:**

**DOMINICK CHILCOTT**

**For the Republic of Turkey:**

**RUHSAR PEKCAN**

**ANNEXES TO THE FREE TRADE AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE REPUBLIC OF TURKEY**

ANNEX 2-A

List of Products Referred to in Article 2.6 and 2.7

HS Code	Product Description
2905.43	Mannitol
2905.44	D-glucitol (sorbitol)
3302.10.29	Mixtures of odoriferous substances and mixtures
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivates:
3505.10.10	Dextrins
3505.10.90	Other
3505.20	Glues
3809.10	With a basis of amylaceous substances
3824.60	Sorbitol, other than that of subheading 2905.44
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:
5301	Flax, raw or processed but not spun; flax low and waste (incl. yarn waste and garneted stock)
5302	True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun: low and waste of true hemp (incl. yarn and garneted stock)

## ANNEX 2-B

## ARRANGEMENTS ON THE IMPORTATION OF AGRICULTURAL GOODS

## ANNEX 2-B-1

## Arrangements Applicable to the Importation into Turkey of Agricultural Goods Originating in the United Kingdom

CN Code	Product Description	Preferential tariff treatment (*)	Tariff Quota		Notes
			Preferential tariff treatment under Quota	Tariff Quota (in tons net weight)	
0102.21.10.00.00	Heifers (female bovines that have never calved)	0%	-	-	
0102.21.30.00.00	Cows				
0102.21.90.00.00	Other				
0102.29.05.00.00	Of the sub-genus Bibos or of the sub-genus Poephagus	NP	50% reduction	671	
0102.29.10.00.00	Of a weight not exceeding 80 kg				
0102.29.21.00.00	For slaughter				
0102.29.41.00.00	For slaughter				
0102.29.49.00.00	Other				
0102.29.51.00.11	Of a weight exceeding 400 kg				
0102.29.51.00.19	Other				
0102.29.59.00.00	Other				
0102.29.61.00.11	Female cows of a weight exceeding 400 kg				
0102.29.61.00.19	Other				
0102.29.69.00.00	Other				
0102.29.91.00.11	Male cows of a weight exceeding 400 kg				
0102.29.91.00.19	Other				
0102.29.99.00.00	Other				
0102.39.90.00.00	Other				
0102.90.99.00.00	Other				
0102.29.29.00.00	Other				
0102.39.10.00.00	Domestic species				
0102.90.91.00.00	Domestic species	NP	50% reduction with maximum duty of 30 %	834	
0201.20.20.00.00	"Compensated" quarters				
0201.20.30.00.00	Unseparated or separated forequarters				
0201.20.50.00.00	Unseparated or separated hindquarters				
0201.20.90.00.00	Other				

0202.20.10.00.00	"Compensated" quarters				
0202.20.30.00.00	Unseparated or separated forequarters				
0202.20.50.00.00	Unseparated or separated hindquarters				
0202.20.90.00.00	Other				
0201.20.20.00.00	"Compensated" quarters				
0201.20.30.00.00	Unseparated or separated forequarters				
0201.20.50.00.00	Unseparated or separated hindquarters				
0201.20.90.00.00	Other				
0202.20.10.00.00	"Compensated" quarters	NP	30 % reduction with maximum duty of 43 %	2,350	
0202.20.30.00.00	Unseparated or separated forequarters				
0202.20.50.00.00	Unseparated or separated hindquarters				
0202.20.90.00.00	Other				
0210.11.11.00.00	Hams and cuts thereof	NP	52%	42	
0210.11.19.00.00	Shoulders and cuts thereof				
0210.11.31.00.00	Hams and cuts thereof				
0210.11.39.00.00	Shoulders and cuts thereof				
0210.11.90.00.00	Other				
0210.12.11.00.00	Salted or in brine				
0210.12.19.00.00	Dried or smoked				
0210.12.90.00.00	Other				
0210.19.10.00.00	Bacon sides or spencers				
0210.19.20.00.00	Three-quarter sides or middles				
0210.19.30.00.00	Fore-ends and cuts thereof				
0210.19.40.00.00	Loins and cuts thereof				
0210.19.50.00.00	Other				
0210.19.60.00.00	Fore-ends and cuts thereof				
0210.19.70.00.00	Loins and cuts thereof				
0210.19.81.00.00	Boneless				
0210.19.89.00.00	Other				
0210.19.90.00.00	Other				
0210.20.10.00.00	With bone in				
0210.20.90.00.00	Boneless				
0210.91.00.00.00	Of primates				
0210.92.10.00.00	Of whales, dolphins and porpoises (mammals of the order Ceracea): of manatees and dugongs (mammals of the order Sirenia)				
0210.92.91.00.00	Meat				
0210.92.92.00.00	Offal				
0210.92.99.00.00	Edible flours and meals of meat or meat offal				
0210.93.00.00.00	Of reptiles (including snakes and turtles)				
0210.99.10.00.00	Of horses, salted, in brine or dried				

0210.99.21.00.00	With bone in				
0210.99.29.00.00	Boneless				
0210.99.31.00.00	Of reindeer				
0210.99.39.00.00	Other				
0210.99.41.00.00	Livers				
0210.99.49.00.00	Other				
0210.99.51.00.00	Thick skirt and thin skirt				
0210.99.59.00.00	Other				
0210.99.71.10.00	Livers of ducks				
0210.99.71.20.00	Livers of geese				
0210.99.79.00.00	Other				
0210.99.85.00.00	Other				
0210.99.90.00.00	Edible flours and meals of meat or meat offal				
0402.10.11.00.00	In immediate packings of a net content not exceeding 2,5 kg	NP	0%	417	These quotas are foreseen for imports under the inward processing scheme.
0402.10.19.00.00	Other				
0402.10.91.00.00	In immediate packings of a net content not exceeding 2,5 kg				
0402.10.99.00.00	Other				
0402.21.11.00.00	In immediate packings of a net content not exceeding 2,5 kg	NP	0%	417	These quotas are foreseen for imports under the inward processing scheme.
0402.21.18.00.00	Other				
0402.21.91.00.00	In immediate packings of a net content not exceeding 2,5 kg				
0402.21.99.00.00	Other				
0403.10.51.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.51.90.00	Other	0% + AC	-	-	See Note
0403.10.53.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.53.90.00	Other	0% + AC	-	-	See Note
0403.10.59.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.59.90.00	Other	0% + AC	-	-	See Note
0403.10.91.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.91.90.00	Other	0% + AC	-	-	See Note
0403.10.93.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.93.90.00	Other	0% + AC	-	-	See Note
0403.10.99.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.10.99.90.00	Other	0% + AC	-	-	See Note
0403.90.71.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.71.90.00	Other	0% + AC	-	-	See Note
0403.90.73.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.73.90.00	Other	0% + AC	-	-	See Note
0403.90.79.10.00	Containing added cocoa	0% + AC	-	-	See Note

0403.90.79.90.00	Other	0% + AC	-	-	See Note
0403.90.91.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.91.90.00	Other	0% + AC	-	-	See Note
0403.90.93.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.93.90.00	Other	0% + AC	-	-	See Note
0403.90.99.10.00	Containing added cocoa	0% + AC	-	-	See Note
0403.90.99.90.00	Other	0% + AC	-	-	See Note
0404.10.02.00.00	Not exceeding 1,5 %	NP	30%	117	
0404.10.04.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.06.00.00	Exceeding 27 %				
0404.10.12.00.00	Not exceeding 1,5 %				
0404.10.14.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.16.00.00	Exceeding 27 %				
0404.10.26.00.00	Not exceeding 1,5 %				
0404.10.28.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.32.00.00	Exceeding 27 %				
0404.10.34.00.00	Not exceeding 1,5 %				
0404.10.36.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.38.00.00	Exceeding 27 %				
0404.10.48.00.00	Not exceeding 1,5 %				
0404.10.52.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.54.00.00	Exceeding 27 %				
0404.10.56.00.00	Not exceeding 1,5 %				
0404.10.58.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.62.00.00	Exceeding 27 %				
0404.10.72.00.00	Not exceeding 1,5 %				
0404.10.74.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.76.00.00	Exceeding 27 %				
0404.10.78.00.00	Not exceeding 1,5 %				
0404.10.82.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.10.84.00.00	Exceeding 27 %				
0404.90.21.00.00	Not exceeding 1,5 %				
0404.90.23.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.90.29.00.00	Exceeding 27 %				
0404.90.81.00.00	Not exceeding 1,5 %				
0404.90.83.00.00	Exceeding 1,5 % but not exceeding 27 %				
0404.90.89.00.00	Exceeding 27 %				
0405.10.11.00.00	In immediate packings of a net content not exceeding 1 kg	NP	0%	617	
0405.10.19.00.00	Other				
0405.10.30.00.00	Recombined butter				
0405.10.50.00.00	Whey butter				

0405.10.90.00.00	Other				
0405.20.90.00.00	Of a fat content, by weight, of more than 75 % but less than 80 %				
0405.90.10.00.00	Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %				
0405.90.90.00.00	Other				
0405.20.10.00.00	Of a fat content, by weight, of 39 % or more but less than 60 %	0% + AC	-	-	See Note
0405.20.30.00.00	Of a fat content, by weight, of 60 % or more but not exceeding 75 %	0% + AC	-	-	See Note
0406.30.10.00.00	In the manufacture of which no cheeses Other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not ex	NP	0%	50	
0406.30.31.00.00	Not exceeding 48 %				
0406.30.39.00.00	Exceeding 48 %				
0406.30.90.00.00	Of a fat content, by weight, exceeding 36 %				
0406.90.01.00.00	For processing				
0406.90.13.00.00	Emmentaler				
0406.90.15.00.11	Gruyère				
0406.90.15.00.12	Sbrinz				
0406.90.17.00.00	Bergkäse, Appenzell				
0406.90.18.00.00	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine				
0406.90.21.00.00	Cheddar				
0406.90.23.00.00	Edam				
0406.90.25.00.00	Tilsit				
0406.90.29.00.00	Kashkaval				
0406.90.32.00.11	Tulum cheese (Turkish aged goat milk cheese)	NP	0%	333	
0406.90.32.00.12	Beyaz peynir (White cheese in brine, made up from unpasteurized milk)				
0406.90.32.00.91	Tulum cheese (Turkish aged goat milk cheese)				
0406.90.32.00.92	Beyaz peynir (White cheese in brine, made up from unpasteurized milk)				
0406.90.35.00.00	Kefalo-Tyri				
0406.90.37.00.00	Finlandia				
0406.90.39.00.00	Jarlsberg				
0406.90.50.00.00	Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles				
0406.90.61.00.00	Grana Padano, Parmigiano Reggiano				
0406.90.63.00.00	Fiore Sardo, Pecorino				

0406.90.69.00.00	Other								
0406.90.73.00.00	Provolone								
0406.90.74.00.00	Maasdam								
0406.90.75.00.00	Asiago, Caciocavallo, Montasio, Ragusano								
0406.90.76.00.00	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsö								
0406.90.78.00.00	Gouda								
0406.90.79.00.00	Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio								
0406.90.81.00.00	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey								
0406.90.82.00.00	Camembert								
0406.90.84.00.00	Brie								
0406.90.85.00.00	Kefalograviera, Kasseri								
0406.90.86.00.00	Exceeding 47% but not exceeding 52%								
0406.90.89.00.00	Exceeding 52% but not exceeding 62%								
0406.90.92.00.00	Exceeding 62 % but not exceeding 72 %								
0406.90.93.00.00	Exceeding 72 %								
0406.90.99.00.11	Gruyère, Chester, Parmesan, Dutch and similar cheeses								
0406.90.99.00.12	Dil cheese (Tongue shaped mozzarella type unsalted cheese)								
0406.90.99.00.19	Other								
0406.90.01.00.00	For processing					NP	0%	167	
0406.90.13.00.00	Emmentaler								
0406.90.15.00.11	Gruyère								
0406.90.15.00.12	Sbrinz								
0406.90.17.00.00	Bergkäse, Appenzell								
0406.90.18.00.00	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine								
0406.90.21.00.00	Cheddar								
0406.90.23.00.00	Edam								
0406.90.25.00.00	Tilsit								
0406.90.32.00.91	Tulum cheese (Turkish aged goat milk cheese)								
0406.90.32.00.92	Beyaz peynir (White cheese in brine, made up from unpasteurized milk)								
0406.90.35.00.00	Kefalo-Tyri								
0406.90.37.00.00	Finlandia								
0406.90.39.00.00	Jarlsberg								
0406.90.61.00.00	Grana Padano, Parmigiano Reggiano								
0406.90.63.00.00	Fiore Sardo, Pecorino								
0406.90.69.00.00	Other								
0406.90.73.00.00	Provolone								

0406.90.75.00.00	Asiago, Caciocavallo, Montasio, Ragusano				
0406.90.76.00.00	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsö				
0406.90.78.00.00	Gouda				
0406.90.79.00.00	Esrom, Italice, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio				
0406.90.81.00.00	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey				
0406.90.82.00.00	Camembert				
0406.90.84.00.00	Brie				
0406.90.85.00.00	Kefalograviera, Kasseri				
0406.90.93.00.00	Exceeding 72 %				
0406.90.99.00.11	Gruyère, Chester, Parmesan, Dutch and similar cheeses				
0406.90.99.00.12	Dil cheese (Tongue shaped mozzarella type unsalted cheese)				
0406.90.99.00.19	Other				
0408.11.80.00.00	Other	NP	24%	13	
0501.00.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0%	-	-	
0502.10.00.10.00	Pigs bristles	0%	-	-	
0502.10.00.90.00	Other	0%	-	-	
0502.90.00.00.00	Other	0%	-	-	
0505.10.10.00.00	Raw	0%	-	-	
0505.10.90.00.00	Other	0%	-	-	
0505.90.00.00.00	Other	0%	-	-	
0506.10.00.00.00	Ossein and bones treated with acid	0%	-	-	
0506.90.00.00.00	Other	0%	-	-	
0507.10.00.00.00	Ivory; ivory powder and waste	0%	-	-	
0507.90.00.00.11	Horns	0%	-	-	
0507.90.00.00.12	Nails	0%	-	-	
0507.90.00.00.19	Other	0%	-	-	
0508.00.00.00.11	Coral	0%	-	-	
0508.00.00.00.12	Snail shell	0%	-	-	
0508.00.00.00.13	Shells of crustaceans	0%	-	-	
0508.00.00.00.14	Powder and waste of empty shells	0%	-	-	
0508.00.00.00.19	Other	0%	-	-	
0510.00.00.10.00	Cantharides	0%	-	-	
0510.00.00.90.11	Bile (whether or not dried)	0%	-	-	
0510.00.00.90.19	Other	0%	-	-	
0511.91.10.00.00	Fish waste	0%	-	-	
0511.99.31.00.00	Raw	0%	-	-	
0511.99.39.00.00	Other	0%	-	-	

0511.99.85.20.00	Horse hair and waste thereof (whether or not contained with other materials or self-contained in sheets)	0%	-	-	
0601.10.10.00.00	Hyacinths	NP	0%	33	
0601.10.20.00.00	Narcissi				
0601.10.30.00.00	Tulips				
0601.10.40.00.00	Gladioli				
0601.10.90.10.00	Other flower bulbs				
0601.10.90.90.00	Other				
0601.20.10.00.11	Chicory plants				
0601.20.10.00.12	Chicory roots				
0601.20.30.00.11	Orchid bulbs				
0601.20.30.00.12	Hyacinth bulbs				
0601.20.30.00.13	Narcissi bulbs				
0601.20.30.00.14	Tulip bulbs				
0601.20.90.10.11	Of gladioli				
0601.20.90.10.19	Other				
0601.20.90.90.00	Other				
0602.90.10.00.00	Mushroom spawn	NP	0%	567	
0602.90.20.00.00	Pineapple plants				
0602.90.30.00.00	Vegetable and strawberry plants				
0602.90.41.00.11	Cuttings				
0602.90.41.00.12	Saplings				
0602.90.41.00.29	Other				
0602.90.45.00.11	Cuttings				
0602.90.45.00.12	Saplings				
0602.90.46.00.00	With bare roots				
0602.90.47.00.00	Conifers and evergreens				
0602.90.48.00.00	Other				
0602.90.50.00.00	Other outdoor plants				
0602.90.70.00.11	Cuttings				
0602.90.70.00.12	Young plants				
0602.90.99.00.00	Other				
0603.11.00.00.00	Roses	NP	0%	17	
0603.12.00.00.00	Carnations				
0603.13.00.00.00	Orchids				
0603.14.00.00.00	Chrysanthemums				
0603.15.00.00.00	Lilies (Lilium spp.)				
0603.19.10.00.00	Gladioli				
0603.19.20.00.00	Ranunculi				
0603.19.70.00.00	Other				
0604.20.11.00.00	Reindeer moss	NP	0%	17	

0604.20.19.00.00	Other				
0604.20.20.00.00	Christmas trees				
0604.20.40.00.00	Conifer branches				
0604.20.90.00.11	Other				
0604.20.90.00.19	Other				
0604.90.11.00.00	Reindeer moss				
0604.90.19.00.00	Other				
0604.90.91.00.00	Not further prepared than dried				
0604.90.99.00.00	Other				
0701.10.00.00.00	Seed	NP	0%	1000	
0709.51.00.00.00	Mushrooms of the genus Agaricus	NP	7%	17	
0710.22.00.00.00	Beans (Vigna spp., Phaseolus spp.)	NP	11.5%	17	
0710.40.00.00.00	Sweet corn	0% + AC	-	-	See Note
0711.90.30.00.00	Sweet corn	0% + AC	-	-	See Note
0808.10.10.00.00	Cider apples, in bulk, from 16 September to 15 December	NP	0%	292	
0808.10.80.00.19	Other				
0808.30.10.00.00	Perry pears, in bulk, from 1 August to 31 December	NP	30%	83	
0808.30.90.00.00	Other				
0808.40.00.00.00	Quinces				
0809.30.10.00.00	Nectarines	NP	0%	167	From 15 July to 31 December
0809.30.90.00.00	Other				
0810.90.20.00.11	Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums	NP	0%	167	
0810.90.20.00.12	Passionfruit, carambola and pitahaya	NP	0%	83	
0810.70.00.00.00	Persimmons (Trabzon hurması)				
0810.90.75.00.11	Pomegranate				
0810.90.75.00.12	Medlar	NP	0%	83	
0810.90.75.00.13	Rosehip				
0810.90.75.00.17	Other				
0811.10.11.00.00	With a sugar content exceeding 13 % by weight	NP	20%	17	
0811.10.19.00.00	Other				
0811.10.90.00.00	Other				
0902.10.00.00.00	Green tea (not fermented) in immediate packings of a content not exceeding 3kg				
0902.20.00.00.00	Other green tea (not fermented)				
0902.30.00.00.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	NP	Maximum duty: 45%	33	
0902.40.00.00.00	Other black tea (fermented) and Other partly fermented tea				
0903.00.00.00.00	Maté	0%	-	-	
1001.11.00.00.00	Seed	NP	0%		

1001.19.00.00.00	Other				
1001.91.10.00.00	Spelt				
1001.91.20.00.11	Common wheat				
1001.91.20.00.12	Meslin				
1001.91.90.00.00	Other			5,001	From 1 September to 31 May
1001.99.00.00.11	Common wheat				
1001.99.00.00.12	Meslin				
1001.99.00.00.13	Spelt				
1001.11.00.00.00	Seed	NP	0%	16,670	From 1 September to 31 May
1001.19.00.00.00	Other				
1001.91.10.00.00	Spelt				
1001.91.20.00.11	Common wheat				
1001.91.20.00.12	Meslin				
1001.91.90.00.00	Other	NP	0%	33,340	From 1 September to 31 May
1001.99.00.00.11	Common wheat				
1001.99.00.00.12	Meslin				
1001.99.00.00.13	Spelt				
1002.10.00.00.00	Seed	NP	0%	3,751	From 1 September to 31 May
1002.90.00.00.00	Other				
1003.90.00.00.12	Barley for malt	NP	0%	8,252	From 1 September to 31 May
1004.10.00.00.00	Seed				
1004.90.00.00.00	Other	NP	50% reduction	834	From 1 September to 31 May
1005.90.00.00.11	Corn, used for making popcorn	NP	0%	8,942	From 1 September to 31 May
1005.90.00.00.19	Other				
1005.90.00.00.11	Corn, used for making popcorn	NP	0%	8,668	From 1 December to 31 May
1005.90.00.00.19	Other				
1006.30.21.00.00	Round grain				
1006.30.23.00.00	Medium grain				
1006.30.25.00.00	Of a length/width ratio greater than 2 but less than 3				
1006.30.27.00.00	Of a length/width ratio equal to or greater than 3				
1006.30.42.00.00	Round grain				
1006.30.44.00.00	Medium grain	NP	0%	4,668	
1006.30.46.00.00	Of a length/width ratio greater than 2 but less than 3				
1006.30.48.00.00	Of a length/width ratio equal to or greater than 3				
1006.30.61.00.00	Round grain				
1006.30.63.00.00	Medium grain				
1006.30.65.00.00	Of a length/width ratio greater than 2 but less than 3				

1006.30.67.00.00	Of a length/width ratio equal to or greater than 3				
1006.30.92.00.00	Round grain				
1006.30.94.00.00	Medium grain				
1006.30.96.00.00	Of a length/width ratio greater than 2 but less than 3				
1006.30.98.00.00	Of a length/width ratio equal to or greater than 3				
1104.12.90.00.00	Flaked	NP	50% reduction	17	
1107.10.11.00.00	In the form of flour				
1107.10.19.00.00	Other				
1107.10.91.00.11	In the form of flour				
1107.10.91.00.19	Other				
1107.10.99.00.11	Of barley	NP	0%	83	
1107.10.99.00.19	Other				
1107.20.00.00.11	Wheat				
1107.20.00.00.12	Barley				
1107.20.00.00.19	Other				
1206.00.91.00.11	Shelled; in grey and white striped shell				
1206.00.91.00.19	Other	NP	0%	167	From 1 January to 31 August
1206.00.99.00.11	Snacks				
1206.00.99.00.19	Other				
1207.29.00.00.00	Other	NP	0%	250	
1207.70.00.00.00	Melon seeds				
1209.21.00.00.00	Lucerne (alfalfa) seed				
1209.22.10.00.00	Red clover ( <i>Trifolium pratense</i> L.)				
1209.22.80.00.00	Other				
1209.23.11.00.00	Meadow fescue ( <i>Festuca pratensis</i> Huds.) seed				
1209.23.15.00.00	Red fescue ( <i>Festuca rubra</i> L.) seed				
1209.23.80.00.11	Sheep grass ( <i>Festuca ovina</i> L.) seed				
1209.23.80.00.19	Other				
1209.24.00.00.00	Kentucky blue grass ( <i>Poa pratensis</i> L.) seed	NP	0%	175	
1209.25.10.00.00	Italian ryegrass (including westerwolds) ( <i>Lolium multiflorum</i> Lam.)				
1209.25.90.00.00	Perennial ryegrass ( <i>Lolium perenne</i> L.)				
1209.29.45.00.11	Vetch of the species <i>Vicia sativa</i> L.				
1209.29.45.00.12	Vetch of the species <i>Vicia sativa</i> L.				
1209.29.45.00.13	Seeds of species <i>Poa palustris</i> L., <i>Poa trivialis</i> L.				
1209.29.45.00.14	Seeds of orchard grass ( <i>Dactylis glomerata</i> L.)				
1209.29.45.00.15	Seeds of bentgrass ( <i>Agrostis</i> )				

1209.29.45.00.16	Seeds of Timothy-grass (Pheleum pratense)				
1209.29.50.00.00	Lupine seed				
1209.29.60.00.00	Fodder beet seed (Beta vulgaris var,alba)				
1209.29.80.00.11	Italian ryegrass (Lolium X hybridum Hausskn.)				
1209.29.80.00.12	Seeds of wood bluegrass (Poa nemoralis L.)				
1209.29.80.00.13	Seeds of false oat-grass (Arrhenatherum elatius (L.)J and C presl.)				
1209.29.80.00.14	Sainfoins (Onobrychis sativa L.)				
1209.29.80.00.15	Ervil (Bitter vetch) (Vicia ervilia Willd.)				
1209.29.80.00.16	Seeds of sorghum				
1209.29.80.00.17	Seeds of fodder turnip (Brassica Rapa Rapa)				
1209.29.80.00.18	Other				
1209.30.00.00.00	Seeds of herbaceous plants cultivated principally for their flowers				
1209.91.30.00.00	Salad beet seed or beetroot seed (Beta vulgaris var,conditiva)				
1209.91.80.00.11	Zucchini seed				
1209.91.80.00.12	Tomato seed				
1209.91.80.00.13	Cucumber seed				
1209.91.80.00.14	Onion seed				
1209.91.80.00.15	Carrot seed				
1209.91.80.00.16	Lettuce seed				
1209.91.80.00.17	Cauliflower seed				
1209.91.80.00.18	Parsley seed				
1209.91.80.00.21	Spinach seed				
1209.91.80.00.22	Okra seed				
1209.91.80.00.23	Iceberg lettuce seed				
1209.91.80.00.24	Pepper seed				
1209.91.80.00.25	Aubergine (egg-plant) seed				
1209.91.80.00.26	Raddish seed				
1209.91.80.00.29	Other vegetable seeds				
1209.99.10.00.00	Forest-tree seeds				
1209.99.91.00.00	Seeds of plants cultivated principally for their flowers, Other than those of subheading No 1209 30				
1209.99.99.10.00	Fruit-tree seeds				
1209.99.99.90.11	Tobacco seed				
1209.99.99.90.18	Other				
1209.10.00.00.00	Sugar beet seed	NP	0%	50	
1301.20.00.00.00	Gum Arabic	0%	-	-	
1301.90.00.10.00	Incense	0%	-	-	

1301.90.00.21.00	For medical uses	0%	-	-	
1301.90.00.29.00	Other	0%	-	-	
1301.90.00.31.00	For medical uses	0%	-	-	
1301.90.00.39.00	Other	0%	-	-	
1301.90.00.41.00	Lac	0%	-	-	
1301.90.00.91.00	For medical uses	0%	-	-	
1301.90.00.99.00	Other	0%	-	-	
1302.11.00.10.00	Medicinal	0%	-	-	
1302.11.00.90.11	Concentrate of opium poppy stems	0%	-	-	
1302.11.00.90.12	Opium	0%	-	-	
1302.12.00.10.11	Liquorice extract	0%	-	-	
1302.12.00.10.12	Liquorice essence	0%	-	-	
1302.12.00.90.11	Liquorice extract	0%	-	-	
1302.12.00.90.12	Liquorice essence	0%	-	-	
1302.13.00.00.00	Of hops	0%	-	-	
1302.14.00.00.00	Of ephedra	0%	-	-	
1302.19.05.00.00	Vanilla oleoresin	0%	-	-	
1302.19.70.10.00	Medicinal	0%	-	-	
1302.19.70.91.00	Obtained from tanacetum or roots of plants containing rotenone	0%	-	-	
1302.19.70.99.10	Obtained from stevia rabudiana plant	0%	-	-	
1302.19.70.99.90	Other	0%	-	-	
1302.20.10.90.12	Pectates	0%	-	-	
1302.20.90.90.12	Pectates	0%	-	-	
1302.31.00.10.00	Etherified and esterified	0%	-	-	
1302.31.00.90.00	Other	0%	-	-	
1302.32.10.10.00	Etherified and esterified	0%	-	-	
1302.32.10.90.00	Other	0%	-	-	
1302.32.90.10.00	Etherified and esterified	0%	-	-	
1302.32.90.90.00	Other	0%	-	-	
1302.39.00.10.00	Etherified and esterified	0%	-	-	
1302.39.00.90.00	Other	0%	-	-	
1401.10.00.00.00	Bamboos	0%	-	-	
1401.20.00.00.00	Rattans	0%	-	-	
1401.90.00.10.00	Reeds	0%	-	-	
1401.90.00.90.11	Willow	0%	-	-	
1401.90.00.90.12	Raffia	0%	-	-	
1401.90.00.90.13	Stems of cereal plants, scoured, bleached or dyed	0%	-	-	
1401.90.00.90.19	Other	0%	-	-	
1404.20.00.00.00	Cotton linters	0%	-	-	

1404.90.00.10.00	Hard seeds, pips, hulls and nuts of a kind used for carving (i, e, corozo and doum palm)	0%	-	-	
1404.90.00.20.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	0%	-	-	
1404.90.00.30.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	0%	-	-	
1404.90.00.91.00	Henna	0%	-	-	
1404.90.00.92.11	Dyer's rocket	0%	-	-	
1404.90.00.92.12	Aleppo oak (Quercus infectoria)	0%	-	-	
1404.90.00.92.13	Somak	0%	-	-	
1404.90.00.92.14	Acorn	0%	-	-	
1404.90.00.92.15	Acorn cup	0%	-	-	
1404.90.00.92.16	Roots of walnut	0%	-	-	
1404.90.00.92.19	Other	0%	-	-	
1404.90.00.99.11	Sapnaria officinalis	0%	-	-	
1404.90.00.99.19	Other	0%	-	-	
1502.10.10.10.00	Bone fat; fats obtained from waste	NP	0%	500	
1502.10.10.90.00	Other				
1502.10.90.00.00	Other				
1502.90.10.10.00	bone fat; fats obtained from waste				
1502.90.10.90.00	Other				
1502.90.90.00.11	Fats of bovine animals				
1502.90.90.00.12	Fats of sheep or goats				
1505.00.10.00.00	Wool grease, crude	0%	-	-	
1505.00.90.00.11	Lanolin	0%	-	-	
1505.00.90.00.19	Other	0%	-	-	
1506.00.00.00.11	Fats of animals of genus equus, hippopotamus, bear, rabbit, land crab, turtle and similar (incl. fats obtained from bones, bone marrow and waste)	0%	-	-	
1506.00.00.00.12	Fats and oils obtained from trotters	0%	-	-	
1506.00.00.00.13	Liquid bone oil	0%	-	-	
1506.00.00.00.19	Other	0%	-	-	
1507.10.10.00.00	For technical or industrial uses Other than the manufacture of foodstuffs for human consumption	NP	0%	10,002	From 1 January to 31 August
1507.10.90.00.00	Other				
1507.90.10.00.00	For technical or industrial uses Other than the manufacture of foodstuffs for human consumption (a)	NP	50% reduction	333	From 1 January to 31 August
1507.90.90.00.00	Other				

1512.11.10.00.00	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	NP	0%	3,067	From 1 January to 31 August
1512.11.91.00.00	Sunflower-seed oil				
1512.11.99.00.00	Safflower oil				
1514.11.10.00.00	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	NP	0%	1,767	From 1 January to 31 August
1514.11.90.00.00	Other				
1514.91.10.00.00	For technical or industrial uses other than the manufacture of foodstuffs for human consumption				
1514.91.90.00.00	Other				
1515.90.11.11.00	Crude oil	0%	-	-	
1515.90.11.19.00	Other	0%	-	-	
1516.20.10.00.00	Hydrogenated castor oil, so called "opal-wax"	0%	-	-	
1517.10.10.00.00	Containing more than 10 % but not more than 15 % by weight of milk fats	0% + AC	-	-	See Note
1517.90.10.00.00	Containing more than 10 % but not more than 15 % by weight of milk fats	0% + AC	-	-	See Note
1517.90.93.00.00	Edible mixtures or preparations of a kind used as mould release preparations	0%	-	-	
1518.00.10.00.00	Linnoxyn	0%	-	-	
1518.00.91.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	0%	-	-	
1518.00.95.10.00	Oils ( for industrial uses)	0%	-	-	
1518.00.95.90.00	Other	0%	-	-	
1518.00.99.00.00	Other	0%	-	-	
1520.00.00.10.00	Glycerol, crude	0%	-	-	
1520.00.00.90.00	Other	0%	-	-	
1521.10.00.10.00	Vegetable waxes, crude	0%	-	-	
1521.10.00.90.00	Other	0%	-	-	
1521.90.10.00.00	Spermaceti, whether or not refined or coloured	0%	-	-	
1521.90.91.00.11	Beeswax	0%	-	-	
1521.90.91.00.19	Other insect waxes	0%	-	-	
1521.90.99.00.11	Beeswax	0%	-	-	
1521.90.99.00.19	Other insect waxes	0%	-	-	
1522.00.10.00.00	Degras	0%	-	-	
1602.10.00.00.00	Homogenised preparations	NP	30%	67	
1701.99.10.00.11	Crystal sugar	NP	20 % reduction with a maximum duty of 50 %	13,336	
1701.99.10.00.12	Cube sugar				
1701.99.10.00.13	Chemically pure saccharose (hard form)				

1701.99.10.00.15	Powder sugar				
1701.99.10.00.19	Other				
1701.99.90.00.00	Other				
1702.50.00.00.00	Chemically pure fructose	0% + AC	-	-	See Note
1702.90.10.00.00	Chemically pure maltose	0%	-	-	
1704.10.10.00.11	Gum in strips	0% + AC	0% + 0 EUR/100 kg	167	See Note
1704.10.10.00.19	Other	0% + AC			See Note
1704.10.90.00.11	Gum in strips	0% + AC			See Note
1704.10.90.00.19	Other	0% + AC			See Note
1704.90.10.00.00	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	0%	-	-	
1704.90.30.00.00	White chocolate	0% + AC	0% + 0 EUR/100 kg	417	See Note
1704.90.51.00.00	Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	0% + AC			See Note
1704.90.55.00.00	Throat pastilles and cough drops	0% + AC			See Note
1704.90.61.00.11	Containing merely hazelnuts	0% + AC			See Note
1704.90.61.00.19	Other	0% + AC			See Note
1704.90.65.00.00	Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	0% + AC			See Note
1704.90.71.00.00	Boiled sweets whether or not filled	0% + AC			See Note
1704.90.75.00.00	Toffees, caramels and similar sweets	0% + AC			See Note
1704.90.81.00.00	Compressed tablets	0% + AC			See Note
1704.90.99.10.11	Helva	0% + AC			See Note
1704.90.99.10.19	Other halvas	0% + AC			See Note
1704.90.99.20.00	Turkish delight	0% + AC			See Note
1704.90.99.30.00	Turkish delight with cream	0% + AC			See Note
1704.90.99.90.11	Fondant	0% + AC			See Note
1704.90.99.90.12	Other delights	0% + AC	See Note		
1704.90.99.90.19	Other	0% + AC	See Note		
1803.10.00.00.00	Not defatted	0%	-	-	
1803.20.00.00.00	Wholly or partly defatted	0%	-	-	
1804.00.00.00.00	Cocoa butter, fat and oil	0%	-	-	
1805.00.00.00.00	Cocoa powder, not containing added sugar or other sweetening matter	0%	-	-	
1806.10.15.00.00	Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0%	-	-	
1806.10.20.00.00	Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + AC	0% + 0 EUR/100 kg	1,167	See Note

1806.10.30.00.00	Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + AC			See Note
1806.10.90.00.00	Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + AC			See Note
1806.20.10.00.00	Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	0% + AC			See Note
1806.20.30.00.00	Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	0% + AC			See Note
1806.20.50.00.00	Containing 18 % or more by weight of cocoa butter	0% + AC			See Note
1806.20.70.00.00	Chocolate milk crumb	0% + AC			See Note
1806.20.80.00.00	Chocolate flavour coating	0% + AC			See Note
1806.20.95.00.00	Other	0% + AC			See Note
1806.31.00.00.00	Filled	0% + AC			See Note
1806.32.10.00.00	With added cereal, fruit or nuts	0% + AC			See Note
1806.32.90.00.00	Other	0% + AC			See Note
1806.90.11.00.00	Containing alcohol	0% + AC			See Note
1806.90.19.00.00	Other	0% + AC			See Note
1806.90.31.00.00	Filled	0% + AC			See Note
1806.90.39.00.00	Not filled	0% + AC			See Note
1806.90.50.00.00	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	0% + AC			See Note
1806.90.60.00.00	Spreads containing cocoa	0% + AC			See Note
1806.90.70.00.00	Preparations containing cocoa for making beverages	0% + AC			See Note
1806.90.90.00.00	Other	0% + AC			See Note
1901.10.00.11.00	Diet infant foods	0% + AC			See Note
1901.10.00.19.00	Other	0% + AC			See Note
1901.10.00.20.00	Food preparations of goods of heading nos 04 01 to 04 04 containing cocoa less than 5 % by weight	0% + AC	0% + 0 EUR/100 kg	83	See Note
1901.10.00.90.00	Other	0% + AC			See Note
1901.20.00.10.00	Food preparations of goods of headings 04 01 to 04 04 not containing cocoa	0% + AC			See Note
1901.20.00.20.00	Food preparations of goods of headings 04 01 to 04 04 containing cocoa less than 5 % by weight	0% + AC	0% + 0 EUR/100 kg	50	See Note
1901.20.00.90.00	Other	0% + AC			See Note

1901.90.91.00.00	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 04 01	0%	-	-	
1901.90.11.00.00	With a dry extract content of 90 % or more by weight	0% + AC	0% + 0 EUR/100 kg	333	See Note
1901.90.19.00.00	Other	0% + AC			See Note
1901.90.95.00.00	Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils not exceeding 30% by weight	0% + AC			See Note
1901.90.99.10.00	Food preparations of goods of heading nos 04 01 to 04 04 not containing cocoa	0% + AC			See Note
1901.90.99.20.00	Food preparations of goods of heading nos 04 01 to 04 04 containing cocoa less than 5 % by weight	0% + AC			See Note
1901.90.99.90.11	Flour with lower protein content for phenylketonuria patients	0% + AC			See Note
1901.90.99.90.12	Rice with lower protein content for phenylketonuria patients	0% + AC			See Note
1901.90.99.90.13	Egg substitute for phenylketonuria patients	0% + AC			See Note
1901.90.99.90.19	Other	0% + AC			See Note
1902.11.00.00.11	Containing merely eggs and durum wheat flour and durum wheat meal	0% + AC			0% + 0 EUR/100 kg
1902.11.00.00.19	Other	0% + AC	See Note		
1902.19.10.00.11	Pasta with lower protein content for phenylketonuria patient	0% + AC	See Note		
1902.19.10.00.19	Other	0% + AC	See Note		
1902.19.90.00.11	Containing vegetables	0% + AC	See Note		
1902.19.90.00.12	Plain	0% + AC	See Note		
1902.19.90.00.13	Pasta with lower protein content for phenylketonuria patients	0% + AC	See Note		
1902.19.90.00.19	Other	0% + AC	See Note		
1902.20.91.00.00	Cooked	0% + AC	See Note		
1902.20.99.00.00	Other	0% + AC	See Note		
1902.30.10.00.00	Dried	0% + AC	See Note		
1902.30.90.00.00	Other	0% + AC	See Note		
1902.40.10.00.00	Unprepared	0% + AC	See Note		
1902.40.90.00.00	Other	0% + AC	See Note		
1903.00.00.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0% + AC	-	-	See Note
1904.10.10.10.00	Containing cocoa	0% + AC	0% + 0 EUR/100 kg	834	See Note
1904.10.10.90.00	Other	0% + AC			See Note
1904.10.30.10.00	Containing cocoa	0% + AC			See Note
1904.10.30.90.00	Other	0% + AC			See Note

1904.10.90.10.00	Containing cocoa	0% + AC			See Note
1904.10.90.90.00	Other	0% + AC			See Note
1904.20.10.00.00	Preparation of the Müsli type based on unroasted cereal flakes	0% + AC	0% + 0 EUR/100 kg	83	See Note
1904.20.91.10.00	Containing cocoa	0% + AC			See Note
1904.20.91.90.00	Other	0% + AC			See Note
1904.20.95.10.00	Containing cocoa	0% + AC			See Note
1904.20.95.90.00	Other	0% + AC			See Note
1904.20.99.10.00	Containing cocoa	0% + AC			See Note
1904.20.99.90.00	Other	0% + AC			See Note
1904.30.00.00.00	Bulgur wheat	0% + AC			-
1904.90.10.10.00	Containing cocoa	0% + AC	0% + 0 EUR/100 kg	50	See Note
1904.90.10.90.00	Other	0% + AC			See Note
1904.90.80.10.00	Containing cocoa	0% + AC			See Note
1904.90.80.90.00	Other	0% + AC			See Note
1905.10.00.00.00	Crispbread	0% + AC	-	-	See Note
1905.20.10.00.00	Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose)	0% + AC	-	-	See Note
1905.20.30.00.00	Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expressed as sucrose)	0% + AC	-	-	See Note
1905.20.90.00.00	Containing by weight of sucrose 50 % or more (including invert sugar expressed as sucrose)	0% + AC	-	-	See Note
1905.31.11.00.00	In immediate packings of a net content not exceeding 85 g	0% + AC	0% + 0 EUR/100 kg	167	See Note
1905.31.19.00.00	Other	0% + AC			See Note
1905.31.30.00.00	Containing 8 % or more by weight of milkfats	0% + AC			See Note
1905.31.91.00.00	Sandwich biscuits	0% + AC			See Note
1905.31.99.00.13	Biscuits with lower protein content for phenylketonuria patients	0% + AC			See Note
1905.31.99.00.19	Other	0% + AC			See Note
1905.32.05.00.00	With a water content exceeding 10 % by weight	0% + AC	0% + 0 EUR/100 kg	100	See Note
1905.32.11.00.00	In immediate packings of a net content not exceeding 85 g	0% + AC			See Note
1905.32.19.00.00	Other	0% + AC			See Note
1905.32.91.00.00	Salted, whether or not filled	0% + AC			See Note
1905.32.99.00.11	Wafers with lower protein content for phenylketonuria patients	0% + AC			See Note
1905.32.99.00.19	Other	0% + AC			See Note
1905.40.10.00.00	Rusks	0% + AC	0% + 0 EUR/100 kg	33	See Note
1905.40.90.00.00	Other	0% + AC			See Note
1905.90.10.00.00	Matzos	0% + AC	0% + 0 EUR/100 kg	250	See Note
1905.90.20.00.11	Communion wafers	0% + AC			See Note

1905.90.20.00.12	Empty cachets of a kind suitable for pharmaceutical use	0% + AC			See Note
1905.90.20.00.13	Sealing wafers	0% + AC			See Note
1905.90.20.00.14	Rice paper	0% + AC			See Note
1905.90.20.00.19	Other	0% + AC			See Note
1905.90.30.00.00	Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	0% + AC			See Note
1905.90.45.00.00	Biscuits	0% + AC			See Note
1905.90.55.00.00	Extruded or expanded products, savoury or salted	0% + AC			See Note
1905.90.70.00.17	Products with lower protein content for phenylketonuria patients	0% + AC			See Note
1905.90.70.00.19	Others	0% + AC			See Note
1905.90.80.00.11	Diabetic gluten bread	0% + AC			See Note
1905.90.80.00.13	Products with lower protein content for phenylketonuria patients	0% + AC			See Note
1905.90.80.00.19	Other	0% + AC			See Note
2001.90.30.00.00	Sweetcorn (Zea mays var, saccharata)	0% + AC	-	-	See Note
2001.90.40.00.00	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	0% + AC	-	-	See Note
2001.90.92.00.11	Palm heart	0%	-	-	
2001.90.50.00.00	Mushrooms	NP	50% reduction	54	
2001.90.97.00.11	Salad (Beta vulgaris var.candiva)	NP			
2001.90.97.00.12	Red cabbage	NP			
2001.90.97.00.13	Other fruits and nuts	NP			
2001.90.97.00.18	Other vegetables and other edible parts of plants	NP			
2002.90.11.00.00	In immediate packings of a net content exceeding 1 kg	NP	0%	250	
2002.90.19.00.00	In immediate packings of a net content not exceeding 1 kg	NP			
2002.90.31.00.00	In immediate packings of a net content exceeding 1 kg	NP			
2002.90.39.00.00	In immediate packings of a net content not exceeding 1 kg	NP			
2002.90.91.00.00	In immediate packings of a net content exceeding 1 kg	NP			
2002.90.99.00.00	In immediate packings of a net content not exceeding 1 kg	NP			
2003.10.20.00.00	Provisionally preserved, completely cooked	NP	13%	8	
2003.10.30.00.00	Other	NP			
2003.90.10.00.00	Truffles	NP			
2003.90.90.00.00	Other	NP			
2004.10.91.10.00	In the form of flour or meal	0% + AC	-	-	See Note

2004.10.91.20.00	In the form of flakes	0% + AC	-	-	See Note
2004.90.10.00.00	Sweet corn (zea mays var, Saccharata)	0% + AC	-	-	See Note
2005.10.00.00.00	Homogenized vegetables	NP	15%	50	
2005.20.10.10.00	In the form of flour, meal or flakes	0% + AC	-	-	See Note
2005.20.10.20.00	In the form of flakes	0% + AC	-	-	See Note
2005.40.00.10.00	Preparations based on the pea flour	NP	0%	50	
2005.40.00.90.00	Other	NP			
2005.80.00.00.00	Sweetcorn (Zea mays var, Saccharata)	0% + AC	-	-	See Note
2007.10.10.00.00	With a sugar content exceeding 13 % by weight	NP	25%	75	
2007.10.91.00.00	Of tropical fruit	NP			
2007.10.99.00.00	Other	NP			
2007.99.10.00.00	Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	NP	20%	167	167 tons tariff quota is applicable except hazelnut puree,  For the following HS Codes; 2007.99.39.00.19 [excluding hazelnut purée] 2007.99.50.00.19 [excluding hazelnut purée] 2007.99.97.00.13 [excluding hazelnut purée] 2007.99.97.00.18 [excluding hazelnut purée]
2007.99.33.00.00	Of strawberries	NP			
2007.99.35.00.00	Of raspberries	NP			
2007.99.39.00.11	Pekmez (a molasses-like syrup obtained after condensing juices of fruit must, especially grape by boiling it with a coagulant agent)	NP			
2007.99.39.00.19	Other	NP			
2007.99.50.00.19	Other	NP			
2007.99.97.00.13	Diabetic	NP			
2007.99.97.00.16	Apricot purée	NP			
2007.99.97.00.17	Plum purée	NP			
2007.99.97.00.18	Other	NP			
2008.11.10.00.00	Peanut butter (in paste)	0%			
2008.91.00.00.00	Palm hearts	0%	-	-	
2008.99.85.00.00	Maize (corn), other than sweetcorn (Zea mays var, saccharata)	0% + AC	-	-	See Note
2008.99.91.00.00	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	0% + AC	-	-	See Note
2009.11.11.00.00	Of a value not exceeding 30 Euro per 100 kg net weight	NP	15%	167	
2009.11.19.00.00	Other	NP			
2009.11.91.00.00	Of a value not exceeding 30 Euro per 100 kg net weight and with an added sugar content exceeding 30 % by weight	NP			
2009.11.99.00.00	Other	NP			
2009.12.00.00.00	Not frozen, of a Brix value not exceeding 20	NP			
2009.19.11.00.00	Of a value not exceeding 30 Euro per 100 kg net weight	NP			
2009.19.19.00.00	Other	NP			

2009.19.91.00.00	Of a value not exceeding 30 Euro per 100 kg net weight and with an added sugar content exceeding 30 % by weight	NP			
2009.19.98.00.00	Other	NP			
2009.61.10.00.00	Of a value exceeding 18 Euro per 100 kg net weight	NP			
2009.61.90.00.00	Of a value not exceeding 18 Euro per 100 kg net weight	NP			
2009.71.20.00.00	Containing added sugar	NP			
2009.71.99.00.00	Not containing added sugar	NP			
2009.79.11.00.00	Of a value not exceeding 22 Euro per 100 kg net weight	NP			
2009.79.19.00.00	Other	NP			
2009.79.30.00.00	Of a value exceeding 18 Euro per 100 kg net weight, containing added sugar	NP			
2009.79.91.00.00	With an added sugar content exceeding 30 % by weight	NP			
2009.79.98.00.00	Other	NP			
2009.81.59.00.00	With an added sugar content not exceeding 30 % by weight	NP			
2009.89.96.00.00	Cherry juice	NP			
2009.89.89.00.00	Other	NP			
2009.90.11.00.00	Of a value not exceeding 22 Euro per 100 kg net weight	NP			
2009.90.19.00.00	Other	NP			
2009.90.21.00.00	Of a value not exceeding 30 Euro per 100 kg net weight	NP			
2009.90.29.00.00	Other ,	NP			
2009.90.31.00.00	Of a value not exceeding 18 Euro per 100 kg net weight and with an added sugar content exceeding 30 % by weight	NP			
2009.90.39.00.00	Other	NP			
2101.11.00.10.00	In powder form	0%	-	-	
2101.11.00.90.00	Other	0%	-	-	
2101.12.92.10.00	Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5% sucrose or isoglucose, 5 % glucose or starch	0%	-	-	
2101.12.92.90.00	Other	0%	-	-	
2101.12.98.10.00	Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5% sucrose or isoglucose, 5 % glucose or starch	0% + AC	-	-	See Note
2101.12.98.90.00	Other	0% + AC	-	-	See Note
2101.20.20.00.11	Tea extract	0%	-	-	
2101.20.20.00.19	Other	0%	-	-	
2101.20.92.00.00	With a basis of extracts, essences or concentrates of tea or maté	0%	-	-	

2101.20.98.00.00	Other	0% + AC	-	-	See Note
2101.30.11.00.00	Roasted chicory	0%	-	-	
2101.30.91.00.00	Of roasted chicory	0%	-	-	
2101.30.19.00.00	Other	0% + AC	-	-	See Note
2101.30.99.00.00	Other	0% + AC	-	-	See Note
2102.10.10.00.00	Culture yeast	0%	-	-	
2102.10.31.00.00	Dried	0% + AC	-	-	See Note
2102.10.39.00.00	Other	0% + AC	-	-	See Note
2102.10.90.10.00	Brewery yeast	0%	-	-	
2102.10.90.90.00	Other	0%	-	-	
2102.20.11.10.00	Brewery yeast	0%	-	-	
2102.20.11.90.00	Other	0%	-	-	
2102.20.19.10.00	Brewery yeast	0%	-	-	
2102.20.19.90.00	Other	0%	-	-	
2102.20.90.10.00	Unicellular algae	0%	-	-	
2102.20.90.90.00	Other	0%	-	-	
2102.30.00.00.00	Prepared baking powders	0%	-	-	
2103.10.00.00.00	Soya sauce	0%	-	-	
2103.20.00.00.00	Tomato ketchup and other tomato sauces	0%	-	-	
2103.30.10.00.11	Of a net content of 1 kg or less	0%	-	-	
2103.30.10.00.12	Of a net content more than 1 kg	0%	-	-	
2103.30.90.00.00	Prepared mustard	0%	-	-	
2103.90.10.00.00	Mango chutney, liquid	0%	-	-	
2103.90.30.00.00	Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litres or less	0%	-	-	
2103.90.90.00.11	Hot pepper sauce	0%	-	-	
2103.90.90.00.12	Fenugreek	0%	-	-	
2103.90.90.00.13	Harissa paste (a Maghrebi hot chili pepper paste, the main ingredients of which are roasted red peppers, Baklouti pepper, serrano peppers, and other hot chili peppers, spices and herbs such as garlic paste, coriander seed, saffron, rose, or caraway, as we	0%	-	-	
2103.90.90.00.18	Other	0%	-	-	
2104.10.00.00.11	Bouillon cubes (stock cubes)	0%	-	-	
2104.10.00.00.12	Soups	0%	-	-	
2104.10.00.00.19	Other	0%	-	-	
2104.20.00.00.00	Homogenised composite food preparations	0%	-	-	
2105.00.10.10.00	Containing cocoa	0% + AC	0% + 0 EUR/100 kg	500	See Note
2105.00.10.90.00	Other	0% + AC			

2105.00.91.10.00	Containing cocoa	0% + AC			
2105.00.91.90.00	Other	0% + AC			
2105.00.99.10.00	Containing cocoa	0% + AC			
2105.00.99.90.00	Other	0% + AC			
2106.10.20.00.11	Diabetic infant food	0%	-	-	
2106.10.20.00.19	Other	0%	-	-	
2106.10.80.00.11	Diabetic infant food	0% + AC	0% + 0 EUR/100 kg	667	See Note
2106.10.80.00.19	Other	0% + AC			See Note
2106.90.98.00.12	Coconut powder	0% + AC			See Note
2106.90.98.00.13	Comprimated food flavors	0% + AC			See Note
2106.90.98.00.14	Jellies	0% + AC			See Note
2106.90.98.00.15	Emulgators	0% + AC			See Note
2106.90.98.00.16	Diabetic infant food	0% + AC			See Note
2106.90.98.00.19	Other	0% + AC			See Note
2106.90.20.00.00	Compound alcoholic preparations, other than those based on odorifrous substances, of a kind used for the manufacture of beverages	0%	-	-	
2106.90.92.00.00	Containing no milkfats, sucrose, isoglucose, glucose starch or containing by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	0%	-	-	
2201.10.11.00.00	Not carbonated	0%	-	-	
2201.10.19.00.00	Other	0%	-	-	
2201.10.90.00.00	Other	0%	-	-	
2201.90.00.00.11	Drinking water	0%	-	-	
2201.90.00.00.19	Other	0%	-	-	
2202.10.00.00.11	Soda (fizzy drink)	0%	-	-	
2202.10.00.00.12	Fruity soda	0%	-	-	
2202.10.00.00.13	Carbonated cola drink	0%	-	-	
2202.10.00.00.19	Other	0%	-	-	
2202.91.00.00.00	Non-alcoholic beer	0%	-	-	
2202.99.11.00.00	Soya-based beverages with a protein content of 2,8 % or more by weight	0%	-	-	
2202.99.15.00.00	Soya-based beverages with a protein content of less than 2,8 % by weight; beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12	0%	-	-	
2202.99.19.00.00	Other	0%	-	-	
2202.99.91.00.00	Containing by weight of fat less than 0,2 % obtained from the products of headings 0401 to 0404	0% + AC	-	-	See Note
2202.99.95.00.00	Containing by weight of fat 0,2 % or more but less than 2 % obtained from the products of headings 0401 to 0404	0% + AC	-	-	See Note

2202.99.99.00.00	Containing by weight of fat 2 % or more obtained from the products of headings 0401 to 0404	0% + AC	-	-	See Note
2203.00.01.00.00	In bottles	0%	-	-	
2203.00.09.00.00	Other	0%	-	-	
2203.00.10.00.00	In containers holding more than 10 litres	0%	-	-	
2204.10.11.00.00	Champagne	NP	35%	125 hl	
2204.10.13.00.00	Cava	NP			
2204.10.15.00.00	Prosecco	NP			
2204.10.91.00.00	Asti spumante	NP			
2204.10.93.00.00	Other	NP			
2204.10.94.00.00	With a protected geographical indication (PGI)	NP			
2204.10.96.00.00	Other varietal wines	NP			
2204.10.98.00.00	Other	NP			
2205.10.10.00.00	Of an actual alcoholic strength by volume of 18 % vol or less	0%	-	-	
2205.10.90.00.11	Of an actual alcoholic strength by volume more than 18 % but less than 22 %	0%	-	-	
2205.10.90.00.12	Of an actual alcoholic strength by volume 22 % and more	0%	-	-	
2205.90.10.00.00	Of an actual alcoholic strength by volume of 18 % vol or less	0%	-	-	
2205.90.90.00.11	Of an actual alcoholic strength by volume more than 18 % but less than 22 %	0%	-	-	
2205.90.90.00.12	Of an actual alcoholic strength by volume 22 % and more	0%	-	-	
2207.10.00.90.11	Ethyl alcohol (bulk)	0%	-	-	
2207.10.00.90.12	Ethyl alcohol, in containers	0%	-	-	
2207.20.00.90.13	Ethyl alcohol (bulk)	0%	-	-	
2207.20.00.90.14	Ethyl alcohol, in containers	0%	-	-	
2207.20.00.90.15	Spirits	0%	-	-	
2208.20.12.00.00	Cognac	0%	-	-	
2208.20.14.00.00	Armagnac	0%	-	-	
2208.20.16.00.00	Brandy de Jerez	0%	-	-	
2208.20.18.00.00	Other	0%	-	-	
2208.20.19.00.00	Other	0%	-	-	
2208.20.26.00.00	Grappa	0%	-	-	
2208.20.28.00.00	Other	0%	-	-	
2208.20.62.00.00	Cognac	0%	-	-	
2208.20.66.00.00	Brandy or Weinbrand:	0%	-	-	
2208.20.69.00.00	Other	0%	-	-	
2208.20.86.00.00	Grappa	0%	-	-	
2208.20.88.00.00	Other	0%	-	-	
2208.30.11.00.00	2 litres or less	0%	-	-	

2208.30.19.00.00	More than 2 litres	0%	-	-	
2208.30.30.00.00	Single malt whisky	0%	-	-	
2208.30.41.00.00	2 litres or less	0%	-	-	
2208.30.49.00.00	More than 2 litres	0%	-	-	
2208.30.61.00.00	2 litres or less	0%	-	-	
2208.30.69.00.00	More than 2 litres	0%	-	-	
2208.30.71.00.00	2 litres or less	0%	-	-	
2208.30.79.00.00	More than 2 litres	0%	-	-	
2208.30.82.00.00	2 litres or less	0%	-	-	
2208.30.88.00.00	More than 2 litres	0%	-	-	
2208.40.11.00.00	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre o pure alcohol ( with a 10 % tolerance)	0%	-	-	
2208.40.31.00.11	Rum	0%	-	-	
2208.40.31.00.12	Tafia (low-grade West Indies rum)	0%	-	-	
2208.40.39.00.11	Rum	0%	-	-	
2208.40.39.00.12	Tafia (low-grade West Indies rum)	0%	-	-	
2208.40.51.00.00	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre o pure alcohol ( with a 10 % tolerance)	0%	-	-	
2208.40.91.00.11	Rum	0%	-	-	
2208.40.91.00.12	Tafia (low-grade West Indies rum)	0%	-	-	
2208.40.99.00.00	Other	0%	-	-	
2208.50.11.00.00	2 litres or less	0%	-	-	
2208.50.19.00.00	More than 2 litres	0%	-	-	
2208.50.91.00.00	2 litres or less	0%	-	-	
2208.50.99.00.00	More than 2 litres	0%	-	-	
2208.60.11.00.00	2 litres or less	0%	-	-	
2208.60.19.00.00	More than 2 litres	0%	-	-	
2208.60.91.00.00	2 litres or less	0%	-	-	
2208.60.99.00.00	More than 2 litres	0%	-	-	
2208.70.10.00.00	In containers holding 2 litres or less	0%	-	-	
2208.70.90.00.00	In containers holding more than 2 litres	0%	-	-	
2208.90.11.00.00	2 litres or less	0%	-	-	
2208.90.19.00.00	More than 2 litres ,	0%	-	-	
2208.90.33.00.00	2 litres or less	0%	-	-	
2208.90.38.00.00	More than 2 litres	0%	-	-	
2208.90.41.00.00	Ouzo	0%	-	-	
2208.90.45.00.00	Calvados	0%	-	-	
2208.90.48.00.11	Raki	0%	-	-	
2208.90.48.00.19	Other	0%	-	-	

2208.90.54.00.00	Tequila	0%	-	-	
2208.90.56.00.00	Other	0%	-	-	
2208.90.69.00.00	Other spirituous beverages	0%	-	-	
2208.90.71.00.11	Rakı	0%	-	-	
2208.90.71.00.19	Other	0%	-	-	
2208.90.75.00.00	Tequila	0%	-	-	
2208.90.77.00.00	Other	0%	-	-	
2208.90.78.00.00	Other spirituous beverages	0%	-	-	
2208.90.91.90.00	Other	0%	-	-	
2208.90.99.90.00	Other	0%	-	-	
2209.00.11.00.00	2 litres or less	NP	0%	417	
2209.00.19.00.00	More than 2 litres	NP			
2209.00.91.00.00	2 litres or less	NP			
2209.00.99.00.00	More than 2 litres	NP			
2301.10.00.00.13	Obtained from poultry	0%	-	-	
2301.10.00.00.14	Obtained from ruminants	0%			
2301.10.00.00.18	Other	0%			
2301.20.00.00.11	Flours of fish	0%			
2301.20.00.00.19	Other	0%			
2304.00.00.00.00	Oil-cake and Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	0%	-	-	
2309.10.11.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP	0%	233	
2309.10.13.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.10.15.00.00	Containing not less than 50 % but less than 75 % by weight of milk products	NP			
2309.10.19.00.00	Containing not less than 75 % by weight of milk products	NP			
2309.10.31.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.10.33.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.10.39.00.00	Containing not less than 50 % by weight of milk products	NP			
2309.10.51.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.10.53.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.10.59.00.00	Containing not less than 50 % by weight of milk products	NP			
2309.10.70.00.00	Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	NP			
2309.10.90.00.00	Other	NP			

2309.90.10.00.00	Fish or marine mammal solubles	NP	0%	1,117	
2309.90.20.00.00	Products referred to in additional note 5 to this chapter	NP			
2309.90.31.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.90.33.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.90.35.00.00	Containing not less than 50 % but less than 75 % by weight of milk products	NP			
2309.90.39.00.00	Containing not less than 75 % by weight of milk products	NP			
2309.90.41.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.90.43.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.90.49.00.00	Containing not less than 50 % by weight of milk products	NP			
2309.90.51.00.00	Containing no milk products or containing less than 10 % by weight of such products	NP			
2309.90.53.00.00	Containing not less than 10 % but less than 50 % by weight of milk products	NP			
2309.90.59.00.00	Containing not less than 50 % by weight of milk products	NP			
2309.90.70.00.00	Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	NP			
2309.90.91.00.00	Beet-pulp with added molasses	NP			
2309.90.96.10.00	Whole green leaf protein concentrate and fraction leaf protein concentrate, obtained from alfalfa (lucerne juice) by heat treatment	NP			
2309.90.96.90.11	Other fish feeders	NP			
2309.90.96.90.12	Trace mineral elements	NP			
2309.90.96.90.13	Mixtures of carrier-active substances prepared for feeding preparations	NP			
2309.90.96.90.19	Other	NP			
2402.10.00.00.11	Cigars containing tobacco	0%	-	-	
2402.10.00.00.12	Cheeroots	0%	-	-	
2402.10.00.00.19	Cigarillos	0%	-	-	
2402.20.10.00.00	Containing cloves	0%	-	-	
2402.20.90.00.12	Cigarettes manufactured mainly from oriental type tobacco	0%	-	-	
2402.20.90.00.18	Cigarettes manufactured from other types of tobacco	0%	-	-	
2402.90.00.00.00	Other	0%	-	-	
2403.11.00.00.00	Water-pipe tobacco specified in subheading Note to this chapter	0%	-	-	
2403.19.10.00.11	Pipe tobacco	0%	-	-	
2403.19.10.00.12	Tobacco for cigarettes	0%	-	-	































































































<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0602.90.50	Live outdoor plants, incl. their roots (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings, slips, rhododendrons, azaleas, roses, mushroom spawn, pineapple plants, vegetable and strawberry plants, trees, shrubs and bushes)	FREE		
0602.90.70	Indoor rooted cuttings and young plants (excl. cacti)	FREE		
0602.90.91	Indoor flowering plants with buds or flowers (excl. cacti)	FREE		
0602.90.99	Live indoor plants and cacti (excl. rooted cuttings, young plants and flowering plants with buds or flowers)	FREE		
0603.11.00	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.12.00	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.13.00	Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.14.00	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.15.00	Fresh cut lilies "Lilium spp." and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.19.10	Fresh cut gladioli and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.19.20	Fresh cut ranunculi and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0603.19.70	Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, gladioli, ranunculi, chrysanthemums and lilies)	FREE		
0603.90.00	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes	FREE		
0604.20.11	Reindeer moss, suitable for bouquets or ornamental purposes, fresh	FREE		
0604.20.19	Mosses and lichens, suitable for bouquets or ornamental purposes, fresh (excl. reindeer moss)	FREE		
0604.20.20	Fresh Christmas trees	FREE		
0604.20.40	Fresh conifer branches, suitable for bouquets or ornamental purposes	FREE		
0604.20.90	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, fresh, suitable for bouquets or ornamental purposes (excl. Christmas trees and conifer branches)	FREE		
0604.90.11	Reindeer moss, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	FREE		
0604.90.19	Mosses and lichens, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared (excl. reindeer moss)	FREE		
0604.90.91	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, suitable for bouquets or ornamental purposes, dried	FREE		
0604.90.99	Foliage, branches and other parts of plants, without flowers or buds, and grasses, suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared (excl. dried)	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0701.10.00	Seed potatoes	FREE		
0701.90.10	Potatoes for manufacture of starch, fresh or chilled	X	TRQ-04	
0701.90.50	Fresh or chilled new potatoes from 1 January to 30 June	-	-	
Ex. 0701.90.50	1 January to 31 March	FREE	TRQ-04	Treatment applies from 1 Jan. to 31 Mar.
Ex. 0701.90.50	1 April to 30 June	X	TRQ-04	Treatment applies from 1 Apr. to 30 Jun.
0701.90.90	Potatoes, fresh or chilled (excl. new potatoes from 1 January to 30 June, seed potatoes and potatoes for manufacture of starch)	X	TRQ-04	
0702.00.00	Tomatoes, fresh or chilled	ENTRY PRICE		See note 3
0703.10.11	Onion sets, fresh or chilled	-	-	
Ex. 0703.10.11	15 February to 15 May	FREE		Treatment applies from 15 Feb. to 15 May
Ex. 0703.10.11	16 May to 14 February	X	TRQ-05	Treatment applies from 16 May to 14 Feb.
0703.10.19	Onions, fresh or chilled (excl. sets)	-	-	
Ex. 0703.10.19	15 February to 15 May	FREE		Treatment applies from 15 Feb. to 15 May
Ex. 0703.10.19	16 May to 14 February	X	TRQ-05	Treatment applies from 16 May to 14 Feb.
0703.10.90	Shallots, fresh or chilled	FREE		
0703.20.00	Garlic, fresh or chilled	FREE		
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)	FREE		
0704.10.00	Fresh or chilled cauliflowers and headed broccoli	FREE		
0704.20.00	Brussels sprouts, fresh or chilled	FREE		
0704.90.10	White and red cabbages, fresh or chilled	FREE		
0704.90.90	Kohlrabi, kale and similar edible brassicas, fresh or chilled (excl. cauliflowers, headed broccoli, Brussels sprouts, white and red cabbages)	FREE		
0705.11.00	Fresh or chilled cabbage lettuce	FREE		
0705.19.00	Fresh or chilled lettuce (excl. cabbage lettuce)	FREE		
0705.21.00	Fresh or chilled witloof chicory	FREE		
0705.29.00	Fresh or chilled chicory (excl. witloof chicory)	FREE		
0706.10.00	Fresh or chilled carrots and turnips	FREE		
0706.90.10	Fresh or chilled celeriac "rooted celery or German celery"	FREE		
0706.90.30	Fresh or chilled horse-radish "Cochlearia armoracia"	FREE		
0706.90.90	Fresh or chilled salad beetroot, salsify, radishes and similar edible roots (excl. carrots, turnips, celeriac and horse-radish)	FREE		
0707.00.05	Cucumbers, fresh or chilled	-	-	
0707.00.05.10	Small cucumbers of a length not exceeding 15 cm	ENTRY PRICE		See note 3
0707.00.05.20	Other	ENTRY PRICE		See note 3
0707.00.05.90	Small cucumbers of a length not exceeding 15 cm	ENTRY PRICE		See note 3

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0707.00.05.99	Other	ENTRY PRICE		See note 3
0707.00.90	Fresh or chilled gherkins	FREE		
0708.10.00	Fresh or chilled peas "Pisum sativum", shelled or unshelled	FREE		
0708.20.00	Fresh or chilled beans "Vigna spp., Phaseolus spp.", shelled or unshelled	-	-	
Ex. 0708.20.00	1 November to 30 April	FREE		Treatment applies from 1 Nov. to 30 Apr.
Ex. 0708.20.00	1 May to 31 October	X		Treatment applies from 1 May to 31 Oct.
0708.90.00	Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas "Pisum sativum" and beans "Vigna spp., Phaseolus spp.")	-	-	
0708.90.00.10	Broad beans (Vicia Faba major L.)	-	-	
Ex. 0708.90.00.10	1 July to 30 April	FREE		Treatment applies from 1 Jul. to 30 Apr.
Ex. 0708.90.00.10	1 May to 30 June	X		Treatment applies from 1 May to 30 Jun.
0708.90.00.20	Other	FREE		
0708.90.00.90	Other	FREE		
0709.20.00	Fresh or chilled asparagus	FREE		
0709.30.00	Fresh or chilled aubergines "eggplants"	-	-	
Ex. 0709.30.00	15 January to 30 April	FREE		Treatment applies from 15 Jan. to 30 Apr.
Ex. 0709.30.00	1 May to 14 January	X	TRQ-06	Treatment applies from 1 May to 14 Jan.
0709.40.00	Fresh or chilled celery (excl. celeriac)	-	-	
0709.40.00.10	Ribbed celery (Apium graveolens, var. dulce)	-	-	
Ex. 0709.40.00.10	1 January to 30 April	FREE		Treatment applies from 1 Jan. to 30 Apr.
Ex. 0709.40.00.10	1 May to 31 December	X		Treatment applies from 1 May to 31 Dec.
0709.40.00.20	Chinese celery (Apium graveolens)	FREE		
0709.40.00.90	Other	FREE		
0709.51.00	Fresh or chilled mushrooms of the genus "Agaricus"	FREE		
0709.59.10	Fresh or chilled chanterelles	FREE		
0709.59.30	Fresh or chilled flap mushrooms	FREE		
0709.59.50	Fresh or chilled truffles	FREE		
0709.59.90	Fresh or chilled edible mushrooms (excl. chanterelles, flap mushrooms, mushrooms of the genus "Agaricus" and truffles)	FREE		
0709.60.10	Fresh or chilled sweet peppers	FREE		
0709.60.91	Fresh or chilled fruits of genus Capsicum for industrial manufacture of capsaicin or capsicum oleoresin dyes	FREE		
0709.60.95	Fresh or chilled fruits of genus Capsicum or Pimenta for industrial manufacture of essential oils or resinoids	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0709.60.99	Fresh or chilled fruits of genus Capsicum or Pimenta (excl. for industrial manufacture of capsin or capsicum oleoresin dyes, for industrial manufacture of essential oils or resinoids, and sweet peppers)	FREE		
0709.70.00	Fresh or chilled spinach, New Zealand spinach and orache spinach	FREE		
0709.91.00	Fresh or chilled globe artichokes	ENTRY PRICE		See note 3
0709.92.10	Fresh or chilled olives (excl. for oil production)	FREE		
0709.92.90	Fresh or chilled olives for oil production	X		
0709.93.10	Fresh or chilled courgettes	-	-	
Ex. 0709.93.10	1 December to end of February	ENTRY PRICE		Treatment applies from 1 Dec. to end of Feb.; see note 3
Ex. 0709.93.10	1 March to 30 November	X	TRQ-07	Treatment applies from 1 Mar. to 30 Nov.
0709.93.90	Fresh or chilled pumpkins, squash and gourds "Cucurbita spp." (excl. courgettes)	-	-	
Ex. 0709.93.90	1 December to end of February	FREE		Treatment applies from 1 Dec. to end of Feb.
Ex. 0709.93.90	1 March to 30 November	X		Treatment applies from 1 Mar. to 30 Nov.
0709.99.10	Fresh or chilled salad vegetables (excl. lettuce and chicory)	FREE		
0709.99.20	Fresh or chilled chard "white beet" and cardoons	FREE		
0709.99.40	Fresh or chilled capers	FREE		
0709.99.50	Fresh or chilled fennel	FREE		
0709.99.60	Fresh or chilled sweetcorn	X		
0709.99.90	Fresh or chilled vegetables n.e.s.	-	-	
0709.99.90.20	Okra	FREE		
0709.99.90.30	Trichosanthes L.	X		
0709.99.90.40	Parsley	FREE		
0709.99.90.50	Wild onions of the genus Muscari comusum	-	-	
Ex. 0709.99.90.50	15 February to 15 May	FREE		Treatment applies from 15 Feb. to 15 May
Ex. 0709.99.90.50	16 May to 14 February	X		Treatment applies from 16 May to 14 Feb.
0709.99.90.60	Bitter melon (Momordica L.)	X		
0709.99.90.72	Coriander leaves	FREE		
0709.99.90.90	Other	FREE		
0710.10.00	Potatoes, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.21.00	Shelled or unshelled peas "Pisum sativum", uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.22.00	Shelled or unshelled beans "Vigna spp., Phaseolus spp.", uncooked or cooked by steaming or by boiling in water, frozen	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0710.29.00	Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans)	FREE		
0710.30.00	Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.40.00	Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen	0.00% + 7.80 GBP / 100 kg / net drained wt		
0710.80.10	Olives, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.80.51	Sweet peppers, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.80.59	Fruits of genus Capsicum or Pimenta, uncooked or cooked by steaming or by boiling in water, frozen (excl. sweet peppers)	FREE		
0710.80.61	Frozen mushrooms of the genus Agaricus, uncooked or cooked by steaming or by boiling in water	FREE		
0710.80.69	Frozen mushrooms, uncooked or cooked by steaming or by boiling in water (excl. of the genus Agaricus)	FREE		
0710.80.70	Tomatoes, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.80.80	Artichokes, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0710.80.85	Asparagus, whether or not cooked by boiling in water or by steaming, frozen	FREE		
0710.80.95	Vegetables, whether or not cooked by boiling in water or by steaming, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, sweetcorn, olives, fruits of the genus Capsicum or of the genus Pimenta, mushrooms, tomatoes, globe artichokes and asparagus)	FREE		
0710.90.00	Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen	FREE		
0711.20.10	Olives provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. for oil production)	FREE		
0711.20.90	Olives provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption, for oil production	X		
0711.40.00	Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0711.51.00	Mushrooms of the genus "Agaricus", provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00% + 159.00 GBP / 100 kg / net drained wt		
0711.59.00	Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus "Agaricus")	FREE		

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0711.90.10	Fruits of genus Capsicum or Pimenta provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. sweet pepper)	FREE		
0711.90.30	Sweetcorn provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00% + 7.80 GBP / 100 kg / net drained wt		
0711.90.50	Onions provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0711.90.70	Capers provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0711.90.80	Vegetables provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. olives, capers, cucumbers and gherkins, mushrooms, truffles, fruits of the genus Capsicum or of the genus Pimenta, other than sweet peppers, sweetcorn, onions and mixtures of vegetables)	FREE		
0711.90.90	Mixture of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0712.20.00	Dried onions, whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.31.00	Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.32.00	Dried wood ears "Auricularia spp.", whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.33.00	Dried jelly fungi "Tremella spp.", whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.39.00	Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus "Agaricus", wood ears "Auricularia spp." and jelly fungi "Tremella spp.")	FREE		
0712.90.05	Dried potatoes, whether or not cut or sliced, but not further prepared	FREE		
0712.90.11	Dried sweetcorn, hybrid, for sowing	FREE		
0712.90.19	Dried sweetcorn "Zea mays var. saccharata", whether or not cut or sliced, but not further prepared (excl. hybrids for sowing)	X		
0712.90.30	Dried tomatoes, whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.90.50	Dried carrots, whole, cut, sliced, broken or in powder, but not further prepared	FREE		
0712.90.90	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. potatoes, onions, mushrooms, truffles, sweetcorn, tomatoes and carrots)	FREE		
0713.10.10	Peas, "Pisum sativum", dried and shelled, for sowing	FREE		

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0713.10.90	Peas, "Pisum sativum", dried and shelled, whether or not skinned or split (excl. peas for sowing)	FREE		
0713.20.00	Dried, shelled chickpeas "garbanzos", whether or not skinned or split	FREE		
0713.31.00	Dried, shelled beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", whether or not skinned or split	FREE		
0713.32.00	Dried, shelled small red "Adzuki" beans "Phaseolus or Vigna angularis", whether or not skinned or split	FREE		
0713.33.10	Dried, shelled kidney beans "Phaseolus vulgaris", for sowing	FREE		
0713.33.90	Dried, shelled kidney beans "Phaseolus vulgaris", whether or not skinned or split (excl. for sowing)	FREE		
0713.34.00	Dried, shelled bambara beans "Vigna subterranea or Voandzeia subterranea", whether or not skinned or split	FREE		
0713.35.00	Dried, shelled cow peas "Vigna unguiculata", whether or not skinned or split	FREE		
0713.39.00	Dried, shelled beans "Vigna and Phaseolus", whether or not skinned or split (excl. beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", small red "Adzuki" beans, kidney beans, Bambara beans and cow peas)	FREE		
0713.40.00	Dried, shelled lentils, whether or not skinned or split	FREE		
0713.50.00	Dried, shelled broad beans "Vicia faba var. major" and horse beans "Vicia faba var. equina and Vicia faba var. minor", whether or not skinned or split	FREE		
0713.60.00	Dried, shelled pigeon peas "Cajanus cajan", whether or not skinned or split	FREE		
0713.90.00	Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans, horse beans and pigeon peas)	FREE		
0714.10.00	Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets	X		
0714.20.10	Sweet potatoes, fresh, whole, for human consumption	FREE		
0714.20.90	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. fresh whole sweet potatoes used for human consumption)	X		
0714.30.00	Yams "Dioscorea spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	X		
0714.40.00	Taro "Colocasia spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	X		
0714.50.00	Yautia "Xanthosoma spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	X		
0714.90.20	Arrowroot, salep and similar roots and tubers with high starch content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. manioc "cassava", sweet potatoes, yams, taro and yautia)	X		
0714.90.90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, even sliced or in the form of pellets, and sago pith (excl. manioc, arrowroot, salep, sweet potatoes, yams, taro and yautia)	FREE		
0801.11.00	Desiccated coconuts	FREE		
0801.12.00	Fresh coconuts in the inner shell "endocarp"	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0801.19.00	Fresh coconuts, whether or not shelled or peeled (excl. in the inner shell "endocarp")	FREE		
0801.21.00	Fresh or dried brazil nuts, in shell	FREE		
0801.22.00	Fresh or dried brazil nuts, shelled	FREE		
0801.31.00	Fresh or dried cashew nuts, in shell	FREE		
0801.32.00	Fresh or dried cashew nuts, shelled	FREE		
0802.11.10	Fresh or dried bitter almonds in shell	FREE		
0802.11.90	Fresh or dried almonds in shell (excl. bitter)	FREE		
0802.12.10	Fresh or dried bitter almonds, shelled	FREE		
0802.12.90	Fresh or dried almonds, shelled (excl. bitter)	FREE		
0802.21.00	Fresh or dried hazelnuts or filberts "Corylus spp.", in shell	3.00%		
0802.22.00	Fresh or dried hazelnuts or filberts "Corylus spp.", shelled	3.00%		
0802.31.00	Fresh or dried walnuts, in shell	FREE		
0802.32.00	Fresh or dried walnuts, shelled	FREE		
0802.41.00	Fresh or dried chestnuts "Castanea spp.", in shell	FREE		
0802.42.00	Fresh or dried chestnuts "Castanea spp.", shelled	FREE		
0802.51.00	Fresh or dried pistachios, in shell	FREE		
0802.52.00	Fresh or dried pistachios, shelled	FREE		
0802.61.00	Fresh or dried macadamia nuts, in shell	FREE		
0802.62.00	Fresh or dried macadamia nuts, shelled	FREE		
0802.70.00	Fresh or dried kola nuts "Cola spp.", whether or not shelled or peeled	FREE		
0802.80.00	Fresh or dried areca nuts, whether or not shelled or peeled	FREE		
0802.90.10	Fresh or dried pecans, whether or not shelled or peeled	FREE		
0802.90.50	Pine "Pinus spp." nuts, fresh or dried, whether or not shelled or peeled	FREE		
0802.90.85	Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, walnuts, chestnuts "Castania spp.", pistachios, pecans, areca "betel" nuts, cola nuts, pine nuts and macadamia nuts)	FREE		
0803.10.10	Plantains, fresh	FREE		
0803.10.90	Plantains, dried	FREE		
0803.90.10	Bananas, fresh (excl. plantains)	X		
0803.90.90	Bananas, dried (excl. plantains)	FREE		
0804.10.00	Fresh or dried dates	FREE		
0804.20.10	Fresh figs	FREE		
0804.20.90	Dried figs	FREE		
0804.30.00	Fresh or dried pineapples	FREE		
0804.40.00	Fresh or dried avocados	FREE		
0804.50.00	Fresh or dried guavas, mangoes and mangosteens	FREE		
0805.10.22	Fresh navel oranges	ENTRY PRICE		See note 3

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0805.10.24	Fresh white oranges	ENTRY PRICE		See note 3
0805.10.28	Fresh sweet oranges (excl. navel and white oranges)	ENTRY PRICE		See note 3
0805.10.80	Fresh or dried oranges (excl. fresh sweet oranges)	FREE		
0805.21.10	Fresh or dried satsumas	ENTRY PRICE		See note 3
0805.21.90	Fresh or dried mandarins incl. tangerines (excl. clementines and satsumas)	ENTRY PRICE		See note 3
0805.22.00	Fresh or dried clementines incl. monreales	-	-	
0805.22.00.11	Fresh	ENTRY PRICE		See note 3
0805.22.00.19	Other	ENTRY PRICE		See note 3
0805.22.00.20	Fresh	ENTRY PRICE		See note 3
0805.22.00.90	Other	ENTRY PRICE		See note 3
0805.29.00	Fresh or dried wilkings and similar citrus hybrids	ENTRY PRICE		See note 3
0805.40.00	Fresh or dried grapefruit	FREE		
0805.50.10	Fresh or dried lemons "Citrus limon, Citrus limonum"	ENTRY PRICE		See note 3
0805.50.90	Fresh or dried limes "Citrus aurantifolia, Citrus latifolia"	FREE		
0805.90.00	Fresh or dried citrus fruit (excl. oranges, lemons "Citrus limon, Citrus limonum", limes "Citrus aurantifolia, Citrus latifolia", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	FREE		
0806.10.10	Fresh table grapes	-	-	
0806.10.10.05	Of the variety Emperor (Vitis vinifera c.v.), from 1 January to 31 January and from 1 December to 31 December	ENTRY PRICE		See note 3
0806.10.10.90	Other	-		
Ex. 0806.10.10.90	15 November to 30 April and 18 June to 31 July	ENTRY PRICE		Treatment applies from 15 Nov. to 30 Apr. and from 18 Jun. to 31 Jul.; see note 3
Ex. 0806.10.10.90	1 May to 17 June and 1 August to 14 November	X	TRQ-08	Treatment applies from 1 May to 17 Jun. and from 1 Aug. to 14 Nov.
0806.10.90	Fresh grapes (excl. table grapes)	FREE		
0806.20.10	Currants	FREE		
0806.20.30	Sultanas	FREE		
0806.20.90	Dried grapes (excl. currants and sultanas)	FREE		
0807.11.00	Fresh watermelons	-	-	
Ex. 0807.11.00	1 April to 15 June	FREE		Treatment applies from 1 Apr. to 15 Jun.
Ex. 0807.11.00	16 June to 31 March	X	TRQ-09	Treatment applies from 16 Jun. to 31 Mar.; TRQ suspended
0807.19.00	Fresh melons (excl. watermelons)	-	-	
Ex. 0807.19.00	1 November to 31 May	FREE		Treatment applies from 1 Nov. to 31 May.
Ex. 0807.19.00	1 June to 31 October	X		Treatment applies from 1 Jun. to 31 Oct.

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0807.20.00	Fresh pawpaws "papayas"	FREE		
0808.10.10	Fresh cider apples, in bulk, from 16 September to 15 December	FREE		
0808.10.80	Fresh apples (excl. cider apples, in bulk, from 16 September to 15 December)	-	-	
0808.10.80.10	Cider apples	ENTRY PRICE		See note 3
0808.10.80.20	Of the variety Fuji	ENTRY PRICE		See note 3
0808.10.80.90	Other	ENTRY PRICE		See note 3
0808.30.10	Fresh perry pears, in bulk, from 1 August to 31 December	FREE		
0808.30.90	Fresh pears (excl. perry pears in bulk from 1 August to 31 December)	ENTRY PRICE		See note 3
0808.40.00	Fresh quinces	FREE		
0809.10.00	Fresh apricots	ENTRY PRICE		See note 3
0809.21.00	Fresh sour cherries "Prunus cerasus"	ENTRY PRICE		See note 3
0809.29.00	Fresh cherries (excl. sour cherries)	ENTRY PRICE		See note 3
0809.30.10	Fresh nectarines	ENTRY PRICE		See note 3
0809.30.90	Fresh peaches (excl. nectarines)	ENTRY PRICE		See note 3
0809.40.05	Fresh plums	-	-	
Ex. 0809.40.05	1 May to 15 June	ENTRY PRICE		Treatment applies from 1 May to 15 Jun.; see note 3
Ex. 0809.40.05	16 June to 30 April	X		Treatment applies from 16 Jun. to 30 Apr.
0809.40.90	Fresh sloes	FREE		
0810.10.00	Fresh strawberries	FREE		
0810.20.10	Fresh raspberries	FREE		
0810.20.90	Fresh blackberries, mulberries and loganberries	FREE		
0810.30.10	Fresh blackcurrants	FREE		
0810.30.30	Fresh redcurrants	FREE		
0810.30.90	Fresh whitecurrants and gooseberries	FREE		
0810.40.10	Fresh cowberries, foxberries or mountain cranberries "fruit of the species Vaccinium vitis-idaea"	FREE		
0810.40.30	Fresh fruit of species Vaccinium myrtillus	FREE		
0810.40.50	Fresh fruit of species Vaccinium macrocarpum and Vaccinium corymbosum	FREE		
0810.40.90	Fresh fruits of genus Vaccinium (excl. of species Vaccinium vitis-idaea, myrtillus, macrocarpum and corymbosum)	FREE		
0810.50.00	Fresh kiwifruit	FREE		
0810.60.00	Fresh durians	FREE		
0810.70.00	Fresh persimmons	FREE		
0810.90.20	Fresh tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0810.90.75	Fresh fruit, edible (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya, citrus fruit, grapes, melons, apples, pears, quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, cranberries, fruits of the genus Vaccinium, kiwifruit, durians and persimmons)	FREE		
0811.10.11	Strawberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of > 13%, frozen	0.00% + 7.00 GBP / 100 kg	TRQ-10	
0811.10.19	Strawberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of <= 13%, frozen	FREE		
0811.10.90	Strawberries, uncooked or cooked by steaming or boiling in water, unsweetened, frozen	FREE		
0811.20.11	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of > 13%, frozen	0.00% + 7.00 GBP / 100 kg	TRQ-10	
0811.20.19	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of <= 13%, frozen	FREE		
0811.20.31	Raspberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.20.39	Black currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.20.51	Red currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.20.59	Blackberries and mulberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.20.90	Loganberries, white currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.90.11	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of > 13% by weight	0.00% + 4.40 GBP / 100 kg		
0811.90.19	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of > 13% by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	0.00% + 7.00 GBP / 100 kg	TRQ-10	

CN2020 Code	Indicative CN description (see note 1)	Preferential tariff treatment	TRQ (see note 2)	Notes
0811.90.31	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight	FREE		
0811.90.39	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	FREE		
0811.90.50	Fruit of species vaccinium myrtillus, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.90.70	Fruit of species vaccinium myrtilloides and vaccinium angustifolium, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	FREE		
0811.90.75	Sour cherries "Prunus cerasus", whether or not boiled or steamed, frozen, not containing sugar or other sweetening matter	FREE		
0811.90.80	Cherries, whether or not boiled or steamed, frozen, not containing added sugar or other sweetening matter (excl. sour cherries "Prunus cerasus")	FREE		
0811.90.85	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	FREE		
0811.90.95	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, not containing added sugar or other sweetening matter (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, fruits of the species Vaccinium myrtillus, Vaccinium myrtilloides and Vaccinium angustifolium, cherries, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	FREE		
0812.10.00	Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0812.90.25	Apricots and oranges, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0812.90.30	Pawpaws, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0812.90.40	Fruit of species vaccinium myrtillus, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	FREE		
0812.90.70	Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable for immediate consumption	FREE		
0812.90.98	Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable for immediate consumption (excl. cherries, apricots, oranges, papaws "papayas", fruit of the species Vaccinium myrtillus, guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola-nuts and macadamia nuts)	FREE		
0813.10.00	Dried apricots	FREE		
0813.20.00	Dried prunes	FREE		
0813.30.00	Dried apples	FREE		
0813.40.10	Dried peaches, incl. nectarines	FREE		
0813.40.30	Dried pears	FREE		
0813.40.50	Dried pawpaws	FREE		
0813.40.65	Dried tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	FREE		
0813.40.95	Dried fruit, edible (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, citrus fruit, grapes, apricots, plums, apples, pears and peaches, unmixed)	FREE		
0813.50.12	Mixtures of dried papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, not containing prunes	FREE		
0813.50.15	Mixtures of dried fruit, not containing prunes (excl. mixtures of nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	FREE		
0813.50.19	Mixtures of dried apricots, apples, peaches, incl. prunus persica nectarina and nectarines, pears, papaws "papayas" or other edible and dried fruit, containing prunes (excl. mixtures of edible nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes)	FREE		
0813.50.31	Mixtures exclusively of dried coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0813.50.39	Mixtures exclusively of edible and dried nuts of heading 0802 (excl. of coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	FREE		
0813.50.91	Mixtures of edible and dried nuts, bananas, dates, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, not containing plums or figs (excl. mixtures exclusively of nuts of heading 0801 and 0802)	FREE		
0813.50.99	Mixtures of edible and dried nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, containing plums or figs	FREE		
0814.00.00	Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives	FREE		
0901.11.00	Coffee (excl. roasted and decaffeinated)	FREE		
0901.12.00	Decaffeinated coffee (excl. roasted)	FREE		
0901.21.00	Roasted coffee (excl. decaffeinated)	FREE		
0901.22.00	Roasted, decaffeinated coffee	FREE		
0901.90.10	Coffee husks and skins	FREE		
0901.90.90	Coffee substitutes containing coffee in any proportion	FREE		
0902.10.00	Green tea in immediate packings of <= 3 kg	FREE		
0902.20.00	Green tea in immediate packings of > 3 kg	FREE		
0902.30.00	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of <= 3 kg	FREE		
0902.40.00	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg	FREE		
0903.00.00	Mate	FREE		
0904.11.00	Pepper of the genus Piper, neither crushed nor ground	FREE		
0904.12.00	Pepper of the genus Piper, crushed or ground	FREE		
0904.21.10	Dried sweet peppers (excl. crushed or ground)	FREE		
0904.21.90	Dried fruit of genus Capsicum or Pimenta, neither crushed nor ground (excl. sweet peppers)	FREE		
0904.22.00	Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground	FREE		
0905.10.00	Vanilla, neither crushed nor ground	FREE		
0905.20.00	Vanilla, crushed or ground	FREE		
0906.11.00	Cinnamon "Cinnamomum zeylanicum Blume" (excl. crushed and ground)	FREE		
0906.19.00	Cinnamon and cinnamon-tree flowers (excl. cinnamon "Cinnamomum zeylanicum Blume" and crushed and ground cinnamon)	FREE		
0906.20.00	Crushed or ground cinnamon and cinnamon-tree flowers	FREE		
0907.10.00	Cloves, whole fruit, cloves and stems, neither crushed nor ground	FREE		
0907.20.00	Cloves, whole fruit, cloves and stems, crushed or ground	FREE		
0908.11.00	Nutmeg, neither crushed nor ground	FREE		
0908.12.00	Nutmeg, crushed or ground	FREE		
0908.21.00	Mace, neither crushed nor ground	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
0908.22.00	Mace, crushed or ground	FREE		
0908.31.00	Cardamoms, neither crushed nor ground	FREE		
0908.32.00	Cardamoms, crushed or ground	FREE		
0909.21.00	Coriander seeds, neither crushed nor ground	FREE		
0909.22.00	Coriander seeds, crushed or ground	FREE		
0909.31.00	Cumin seeds, neither crushed nor ground	FREE		
0909.32.00	Cumin seeds, crushed or ground	FREE		
0909.61.00	Juniper berries and seeds of anise, badian, caraway or fennel, neither crushed nor ground	FREE		
0909.62.00	Juniper berries and seeds of anise, badian, caraway or fennel, crushed or ground	FREE		
0910.11.00	Ginger, neither crushed nor ground	FREE		
0910.12.00	Ginger, crushed or ground	FREE		
0910.20.10	Saffron (excl. crushed or ground)	FREE		
0910.20.90	Crushed or ground saffron	FREE		
0910.30.00	Turmeric "curcuma"	FREE		
0910.91.05	Curry	FREE		
0910.91.10	Mixtures of different types of spices (excl. crushed or ground)	FREE		
0910.91.90	Crushed or ground mixtures of different types of spices	FREE		
0910.99.10	Fenugreek seed	FREE		
0910.99.31	Wild thyme "Thymus serpyllum" (excl. crushed or ground)	FREE		
0910.99.33	Thyme (excl. crushed or ground and wild thyme)	FREE		
0910.99.39	Crushed or ground thyme	FREE		
0910.99.50	Bay leaves	FREE		
0910.99.91	Spices, neither crushed nor ground (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, cloves "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma", thyme, bay leaves, curry and seeds of fenugreek, and mixtures of various types of spices)	FREE		
0910.99.99	Spices, crushed or ground (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma", thyme, bay leaves, curry and seeds of fenugreek, and mixtures of various types of spices)	FREE		
1001.11.00	Durum wheat seed for sowing	FREE		
1001.19.00	Durum wheat (excl. seed for sowing)	FREE		
1001.91.10	Spelt seed for sowing	FREE		
1001.91.20	Seed of common wheat or meslin, for sowing	X		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
1001.91.90	Wheat seed for sowing (excl. durum, common wheat and spelt)	X		
1001.99.00	Wheat and meslin (excl. seed for sowing, and durum wheat)	X		
1002.10.00	Rye seed for sowing	MFN - max 9.7 GBP / tonne		See note 4
1002.90.00	Rye (excl. seed for sowing)	MFN - max 9.7 GBP / tonne		See note 4
1003.10.00	Barley seed for sowing	X		
1003.90.00	Barley (excl. seed for sowing)	X		
1004.10.00	Oats seed for sowing	X		
1004.90.00	Oats (excl. seed for sowing)	X		
1005.10.13	Three-cross hybrid maize seed for sowing	FREE		
1005.10.15	Simple hybrid maize seed for sowing	FREE		
1005.10.18	Hybrid maize seed for sowing (excl. three-cross and simple hybrid seed)	FREE		
1005.10.90	Maize seed for sowing (excl. hybrid)	X		
1005.90.00	Maize (excl. seed for sowing)	X		
1006.10.10	Rice in husk for sowing	FREE		
1006.10.30	Round grain rice in husk	X		
1006.10.50	Medium grain rice in husk	X		
1006.10.71	Long grain rice in husk, length-width ratio > 2 but < 3	X		
1006.10.79	Long grain rice in husk, length-width ratio >= 3	X		
1006.20.11	Round grain husked [brown] rice, parboiled	X		
1006.20.13	Medium grain husked [brown] rice, parboiled	X		
1006.20.15	Long grain husked [brown] rice, length-width ratio > 2 but < 3, parboiled	X		
1006.20.17	Long grain husked [brown] rice, length-width ratio >= 3, parboiled	X		
1006.20.92	Round grain husked [brown] rice (excl. parboiled)	X		
1006.20.94	Medium grain husked [brown] rice (excl. parboiled)	X		
1006.20.96	Long grain husked [brown] rice, length-width ratio > 2 but < 3 (excl. parboiled)	X		
1006.20.98	Long grain husked [brown] rice, length-width ratio >= 3 (excl. parboiled)	X		
1006.30.21	Semi-milled round grain rice, parboiled	X		
1006.30.23	Semi-milled medium grain rice, parboiled	X		
1006.30.25	Semi-milled long grain rice, length-width ratio > 2 but < 3, parboiled	X		
1006.30.27	Semi-milled long grain rice, length-width ratio >= 3, parboiled	X		
1006.30.42	Semi-milled round grain rice (excl. parboiled)	X		
1006.30.44	Semi-milled medium grain rice (excl. parboiled)	X		
1006.30.46	Semi-milled long grain rice, length-width ratio > 2 but < 3 (excl. parboiled)	X		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
1006.30.48	Semi-milled long grain rice, length-width ratio $\geq 3$ (excl. parboiled)	X		
1006.30.61	Wholly milled round grain rice, parboiled, whether or not polished or glazed	X		
1006.30.63	Wholly milled medium grain rice, parboiled, whether or not polished or glazed	X		
1006.30.65	Wholly milled long grain rice, length-width ratio $> 2$ but $< 3$ , parboiled, whether or not polished or glazed	X		
1006.30.67	Wholly milled long grain rice, length-width ratio $\geq 3$ , parboiled, whether or not polished or glazed	X		
1006.30.92	Wholly milled round grain rice, whether or not polished or glazed (excl. parboiled)	X		
1006.30.94	Wholly milled medium grain rice, whether or not polished or glazed (excl. parboiled)	X		
1006.30.96	Wholly milled long grain rice, length-width $> 2$ but $< 3$ , whether or not polished or glazed (excl. parboiled)	X		
1006.30.98	Wholly milled long grain rice, length-width ratio $\geq 3$ , whether or not polished or glazed (excl. parboiled)	X		
1006.40.00	Broken rice	X		
1007.10.10	Hybrid grain sorghum, for sowing	FREE		
1007.10.90	Grain sorghum, for sowing (excl. hybrids)	X		
1007.90.00	Grain sorghum (excl. for sowing)	X		
1008.10.00	Buckwheat	X		
1008.21.00	Millet seed for sowing (excl. grain sorghum)	X		
1008.29.00	Millet (excl. grain sorghum, and seed for sowing)	X		
1008.30.00	Canary seed	FREE		
1008.40.00	Fonio "Digitaria spp."	X		
1008.50.00	Quinoa "Chenopodium quinoa"	X		
1008.60.00	Triticale	X		
1008.90.00	Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds, fonio, quinoa and triticale)	X		
1101.00.11	Durum wheat flour	X		
1101.00.15	Flour of common wheat and spelt	X		
1101.00.90	Meslin flour	X		
1102.20.10	Maize flour, with fat content of $\leq 1,5\%$ by weight	X		
1102.20.90	Maize flour, with fat content of $> 1,5\%$ by weight	X		
1102.90.10	Barley flour	X		
1102.90.30	Oat flour	X		
1102.90.50	Rice flour	X		
1102.90.70	Rye flour	X		
1102.90.90	Cereal flours (excl. wheat, meslin, rye, maize, rice, barley and oat)	X		
1103.11.10	Groats and meal, of durum wheat	X		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
1103.11.90	Common wheat and spelt groats and meal	X		
1103.13.10	Groats and meal of maize, "corn", with a fat content, by weight, of <= 1,5%	X		
1103.13.90	Groats and meal of maize, "corn", with a fat content, by weight, of > 1,5%	X		
1103.19.20	Groats and meal of rye or barley	X		
1103.19.40	Groats and meal of oats	X		
1103.19.50	Rice groats and meal	X		
1103.19.90	Groats and meal of cereals (excl. wheat, oats, maize, rice, rye and barley)	X		
1103.20.25	Pellets of rye or barley	X		
1103.20.30	Pellets of oats	X		
1103.20.40	Maize pellets	X		
1103.20.50	Rice pellets	X		
1103.20.60	Wheat pellets	X		
1103.20.90	Cereal pellets (excl. rye, barley, oats, maize, rice and wheat)	X		
1104.12.10	Rolled oat grains	X		
1104.12.90	Flaked oat grains	X		
1104.19.10	Rolled or flaked wheat grains	X		
1104.19.30	Rolled or flaked rye grains	X		
1104.19.50	Rolled or flaked maize grains	X		
1104.19.61	Rolled barley grains	X		
1104.19.69	Flaked barley grains	X		
1104.19.91	Flaked rice grains	X		
1104.19.99	Rolled or flaked cereal grains (excl. grains of oats, wheat, rye, maize and barley, and flaked rice)	X		
1104.22.40	Hulled, even sliced or kibbled oat grains	X		
1104.22.50	Pearled oat grains	X		
1104.22.95	Sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	X		
1104.23.40	Hulled maize grains, even sliced or kibbled; pearled maize grains	X		
1104.23.98	Sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	X		
1104.29.04	Hulled, even sliced or kibbled barley grains	X		
1104.29.05	Pearled barley grains	X		
1104.29.08	Sliced, kibbled or otherwise worked barley grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	X		
1104.29.17	Hulled, even sliced or kibbled cereal grains (excl. rice, oats, maize and barley)	X		
1104.29.30	Pearled cereal grains (excl. barley, oats, maize or rice)	X		
1104.29.51	Cereal grains of wheat, not otherwise worked than kibbled	X		
1104.29.55	Cereal grains of rye, not otherwise worked than kibbled	X		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
1104.29.59	Cereal grains, not otherwise worked than kibbled (other than barley, oats, maize, wheat and rye)	X		
1104.29.81	Wheat grains, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, hulled, pearled, and not otherwise worked than kibbled)	X		
1104.29.85	Rye grains, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, hulled, pearled, and not otherwise worked than kibbled)	X		
1104.29.89	Cereal grains, sliced, kibbled or otherwise worked (excl. barley, oats, maize, wheat and rye, and rolled, flaked, flour, pellets, hulled, pearled, not otherwise worked than kibbled, and semi- or wholly milled rice and broken rice)	X		
1104.30.10	Wheat germ, whole, rolled, flaked or ground	X		
1104.30.90	Cereal germ, whole, rolled, flaked or ground (excl. wheat)	X		
1105.10.00	Flour, meal and powder of potatoes	FREE		
1105.20.00	Flakes, granules and pellets of potatoes	FREE		
1106.10.00	Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713	FREE		
1106.20.10	Denatured flour, meal and powder of sago or of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714	X		
1106.20.90	Flour, meal and powder of sago and of root or tubers of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714 (excl. denatured)	X		
1106.30.10	Flour, meal and powder of bananas	FREE		
1106.30.90	Flour, meal and powder of produce of chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons" (other than bananas)	FREE		
1107.10.11	Wheat malt in flour form (excl. roasted)	142.00 GBP / tonne		
1107.10.19	Wheat malt (excl. flour and roasted)	106.00 GBP / tonne		
1107.10.91	Malt in flour form (excl. roasted and wheat)	139.00 GBP / tonne		
1107.10.99	Malt (excl. roasted, wheat and flour)	104.00 GBP / tonne		
1107.20.00	Roasted malt	121.00 GBP / tonne		
1108.11.00	Wheat starch	X		
1108.12.00	Maize starch	X		
1108.13.00	Potato starch	X		
1108.14.00	Manioc starch	X		
1108.19.10	Rice starch	X		
1108.19.90	Starch (excl. wheat, maize, potato, manioc and rice)	X		
1108.20.00	Inulin	FREE		
1109.00.00	Wheat gluten, whether or not dried	X		
1201.10.00	Soya bean seed, for sowing	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
1201.90.00	Soya beans, whether or not broken (excl. seed for sowing)	FREE		
1202.30.00	Groundnut seed, for sowing	FREE		
1202.41.00	Groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)	FREE		
1202.42.00	Groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)	FREE		
1203.00.00	Copra	FREE		
1204.00.10	Linseed for sowing	FREE		
1204.00.90	Linseed (excl. for sowing)	FREE		
1205.10.10	Low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g", for sowing	FREE		
1205.10.90	Low erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g", whether or not broken (excl. for sowing)	FREE		
1205.90.00	High erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g", whether or not broken	FREE		
1206.00.10	Sunflower seeds for sowing	FREE		
1206.00.91	Sunflower seeds, whether or not broken, shelled or in grey and white striped shell (excl. for sowing)	FREE		
1206.00.99	Sunflower seeds, whether or not broken (excl. for sowing, shelled and in grey and white striped shell)	FREE		
1207.10.00	Palm nuts and kernels	FREE		
1207.21.00	Cotton seeds for sowing	FREE		
1207.29.00	Cotton seeds (excl. for sowing)	FREE		
1207.30.00	Castor oil seeds	FREE		
1207.40.10	Sesamum seeds for sowing	FREE		
1207.40.90	Sesamum seeds, whether or not broken (excl. for sowing)	FREE		
1207.50.10	Mustard seeds for sowing	FREE		
1207.50.90	Mustard seeds, whether or not broken (excl. for sowing)	FREE		
1207.60.00	Safflower "Carthamus tinctorius" seeds	FREE		
1207.70.00	Melon seeds	FREE		
1207.91.10	Poppy seeds for sowing	FREE		
1207.91.90	Poppy seeds, whether or not broken (excl. for sowing)	FREE		
1207.99.20	Oil seeds and oleaginous fruits, for sowing (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon and poppy seeds)	FREE		
1207.99.91	Hemp seeds, whether or not broken (excl. for sowing)	FREE		

<b>CN2020 Code</b>	<b>Indicative CN description (see note 1)</b>	<b>Preferential tariff treatment</b>	<b>TRQ (see note 2)</b>	<b>Notes</b>
1207.99.96	Oil seeds and oleaginous fruits, whether or not broken (excl. for sowing and edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon, poppy and hemp seeds)	FREE		
1208.10.00	Soya bean flour and meal	FREE		
1208.90.00	Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)	FREE		
1209.10.00	Sugar beet seed, for sowing	FREE		
1209.21.00	Alfalfa seed for sowing	FREE		
1209.22.10	Red clover "Trifolium pratense L." seed for sowing	FREE		
1209.22.80	Clover "Trifolium spp." seed for sowing (excl. red clover [Trifolium pratense L.]	FREE		
1209.23.11	Meadow fescue seed for sowing	FREE		
1209.23.15	Red fescue seed "Festuca rubra L." for sowing	FREE		
1209.23.80	Fescue seed, for sowing (excl. meadow fescue "Festuca pratensis Huds" seed and red fescue "Festuca rubra L." seed)	FREE		
1209.24.00	Kentucky blue grass "Poa pratensis L." seed for sowing	FREE		
1209.25.10	Italian ryegrass, incl. westerwolds "Lolium multiflorum L.", seed for sowing	FREE		
1209.25.90	Perennial ryegrass "Lolium perenne L.", seed for sowing	FREE		
1209.29.45	Timothy grass seed, vetch seed, seeds of the genus Poa palustris L. and Poa trivialis L., seeds of cocksfoot grass "Dactylis glomerata L.", and seeds of bent grass "Agrostis", for sowing	FREE		
1209.29.50	Lupine seed for sowing	FREE		
1209.29.60	Fodder beet seed "Beta vulgaris var. alba", for sowing	FREE		
1209.29.80	Seeds of forage plants, for sowing (excl. cereals and fodder beet seed "Beta vulgaris var. alba", sugar beet seed, lucerne seed, clover "Trifolium spp." seed, fesque seed, Kentucky blue grass "Poa pratensis L." seed, ryegrass "Lolium multiflorum lam., Lolium perenne L." seed, Timothy grass seed, vetch seed, seeds of the genus Poa palustris L and Poa trivialis L., cocksfoot grass "Dactylis glomerata L." seed, bent grass "Agrostis" seed and lupine seed)	FREE		
1209.30.00	Seeds of herbaceous plants cultivated mainly for flowers, for sowing	FREE		
1209.91.30	Salad beet seed or beetroot seed "Beta vulgaris var. conditiva", for sowing	FREE		
1209.91.80	Vegetable seeds for sowing (excl. salad beet or beetroot "Beta vulgaris var. conditiva")	FREE		
1209.99.10	Forest-tree seed for sowing	FREE		
1209.99.91	Seeds of non-herbaceous plants cultivated mainly for flowers, for sowing	FREE		



































































































































































































































## ANNEX 2

List of Working or Processing Required to be Carried out on Non-originating Materials in order for the Product Manufactured to Obtain Originating Status

HS heading	Description of product	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
(1)	(2)	(3)
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 meat and edible meat offal in the products of this Chapter is 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
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
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

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 0701, 0714, 2302 and 2303, and sub-heading 0710 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for	Manufacture from materials of any heading
ex 1302	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40 % of the weight of the final product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
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
1504 to 1506	Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 1512	Sunflower seed oils and their fractions - for technical or industrial uses other than the manufacture of foodstuffs for human consumption  - other	Manufacture from materials of any heading, except that of the product  Manufacture in which all the vegetable materials used are wholly obtained
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
Ex 1516	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	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
1702	<p>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:</p> <p>-Chemically-pure maltose and fructose</p>	<p>Manufacture from materials of any heading, including other materials of heading 1702</p>
	<p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final product</p>
1704	<p>Sugar confectionery (including white chocolate), not containing cocoa</p>	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>- the weight of sugar used does not exceed 40 % of the weight of the final product</p> <p>or</p> <p>- the value of sugar used does not exceed 30 % of the ex-works price of the product</p>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 1806	Chocolate and other food preparations containing cocoa; except for:	Manufacture from materials of any heading, except that of the product, in which: - the weight of sugar used does not exceed 40 % of the weight of the final product or - the value of sugar used does not exceed 30 % of the ex-works price of the product
180610	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
1901	Malt extract; food preparations of flour,	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	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: - Malt extract - Other	Manufacture from cereals of Chapter 10  Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture from materials of any heading, except that of the product, in which - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product and - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which: - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and - the weight of sugar used does not exceed 40 % of the weight of the final product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 7 used are wholly obtained

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
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 from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 2008	Products, other than: <ul style="list-style-type: none"> <li>- Nuts, not containing added sugar or spirits</li> <li>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>- fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul>	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final 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 from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
2103	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product and - the combined weight of sugar and of the materials of Chapter 4 used does not exceed 60 % of the weight of the final product
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture from materials of any heading, except that of the product
2207 and 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 2207 or 2208, in which all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained
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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapters 2 and 3 used are wholly obtained,</li> <li>- the weight of materials of Chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product,</li> <li>- the individual weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of the final product and</li> <li>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50% of the weight of the final product</li> </ul>
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 2401 does not exceed 30% of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 2401 are wholly obtained

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 2402	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403 19, in which at least 10% by weight of all materials of heading 2401 used is wholly obtained
ex 2403	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
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, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price 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) <sup>1</sup> 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

<sup>1</sup> For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
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) <sup>2</sup> 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) <sup>3</sup> 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

<sup>2</sup> For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

<sup>3</sup> For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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) <sup>4</sup> 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) <sup>5</sup> 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

<sup>4</sup> For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

<sup>5</sup> For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	<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>or</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>
ex Chapter 29	Organic chemicals; except for:	<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>or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or 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
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 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

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	<p>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</p> <p>or</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 30	Pharmaceutical products	Manufacture from materials of any heading
Chapter 31	Fertilizers	<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>or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks;	<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>or</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 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations;	<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>or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster;	<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>or</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 35	Albuminoidal substances; modified starches; glues; enzymes;	<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>or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<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>or</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 37	Photographic or cinematographic goods	<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>or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex Chapter 38	Miscellaneous chemical products; except for:	<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>or</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>
ex3811	<p>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:</p> <p>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p>	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
Ex 3824 99 and ex 3826 00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 39	Plastics and articles thereof	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same subheading 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>or</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>
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</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>
ex4012	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
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
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	<p>Re-tanning of tanned leather</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product</p>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price 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
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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 endjointing
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 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

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
5004 to ex 5006	Silk yarn and yarn spun from silk waste	<p>(<sup>6</sup>)            Spinning of natural fibres            or            Extrusion of man-made continuous filament combined with spinning            or            Extrusion of man-made continuous filament combined with twisting            or            Twisting combined with any mechanical operation</p>

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<sup>6</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5007	Woven fabrics of silk or of silk waste	<sup>(7)</sup> Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
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

<sup>7</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>(<sup>8</sup>)</p> <p>Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation</p>
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>(<sup>9</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>

<sup>8</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>9</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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	<sup>(10)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

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<sup>10</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
5208 to 5212	Woven fabrics of cotton	<p>(<sup>11</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Twisting or any mechanical operation combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product

<sup>11</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>(<sup>12</sup>)</p> <p>Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation</p>
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>(<sup>13</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>

<sup>12</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>13</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<sup>(14)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

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<sup>14</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5407 and 5408	Woven fabrics of man-made filament yarn	<p>(<sup>15</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Twisting or any mechanical operation combined with weaving</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres

<sup>15</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
5508 to 5511	Yarn and sewing thread of man-made staple fibres	<sup>(16)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

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<sup>16</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
5512 to 5516	Woven fabrics of man-made staple fibres:	<p>(<sup>17</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Twisting or any mechanical operation combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>(<sup>18</sup>)</p> <p>Spinning of natural fibres</p> <p>or</p> <p>Extrusion of man-made fibres combined with spinning</p>

<sup>17</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>18</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	<p>Spinning of natural fibres</p> <p>or</p> <p>Extrusion of man-made fibres combined with spinning</p> <p>or</p> <p>Flocking combined with dyeing or printing</p> <p>or</p> <p>Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
5602	Felt, whether or not impregnated, coated, covered or laminated:	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Needleloom felt	<p>(<sup>19</sup>)</p> <p>Extrusion of man-made fibres combined with fabric formation,</p> <p>However:</p> <ul style="list-style-type: none"> <li>– polypropylene filament of heading 5402,</li> <li>– polypropylene fibres of heading 5503 or 5506, or</li> <li>– polypropylene filament tow of heading 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>or</p> <p>Non-woven fabric formation alone in the case of felt made from natural fibres</p>
	– Other	<p>(<sup>20</sup>)</p> <p>Extrusion of man-made fibres combined with fabric formation,</p> <p>or</p> <p>Non-woven fabric formation alone in the case of other felt made from natural fibres</p>

<sup>19</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>20</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5603	Nonwovens whether or not impregnated, coated, covered or laminated	
560311 to 560314	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	<p>Manufacture from</p> <ul style="list-style-type: none"> <li>- directionally or randomly oriented filaments or</li> <li>- substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven</li> </ul>
560391 to 560394	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	<p>Manufacture from</p> <ul style="list-style-type: none"> <li>- directionally or randomly oriented staple fibres and/or</li> <li>- chopped yarns, of natural or man-made origin, followed in both by bonding into a nonwoven</li> </ul>
5604	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:	
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	<p>(<sup>21</sup>)</p> <p>Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation</p>
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	<p>(<sup>22</sup>)</p> <p>Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation</p>

<sup>21</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>22</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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	<sup>(23)</sup> Extrusion of man-made fibres combined with spinning or Twisting combined with gimping or Spinning of natural and/or man-made staple fibres or Flocking combined with dyeing

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<sup>23</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 57	Carpets and other textile floor coverings:	<p>(<sup>24</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or with tufting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn</p> <p>or</p> <p>Tufting combined with dyeing or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Extrusion of man-made fibres combined with non-woven techniques including needle punching</p> <p>Jute fabric may be used as a backing.</p>

<sup>24</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for	<p>(<sup>25</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or tufting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing</p> <p>or</p> <p>Tufting combined with dyeing or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

<sup>25</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50% of the ex-works price of the product
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	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing
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	Weaving
	- Other	Extrusion of man-made fibres combined with weaving

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	<sup>(26)</sup> Weaving combined with dyeing or with coating or with laminating or with metalizing  Jute fabric may be used as a backing.
5905	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing

<sup>26</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Other	<p>(<sup>27</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Weaving combined with printing</p> <p>or Printing (as standalone operation)</p>
5906	Rubberised textile fabrics, other than those of heading 5902:	

<sup>27</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Knitted or crocheted fabrics	<p>(<sup>28</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting/crocheting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with knitting/crocheting</p> <p>or</p> <p>Knitting or crocheting combined with rubberising</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres combined with weaving

<sup>28</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Other	<p>Weaving, knitting or non-woven process combined with dyeing or with coating rubberising</p> <p>or</p> <p>Yarn dyeing combined with weaving, knitting or non-woven process</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:	
	–Incandescent gas mantles, impregnated	Manufacture from tubular knitted/crocheted gas mantle fabric
	– Other	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
5909 to 5911	Textile articles of a kind suitable for industrial use:	<p>(<sup>29</sup>)</p> <p>Spinning of natural and/or of man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made fibres combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

<sup>29</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 60	Knitted or crocheted fabrics	<p>(<sup>30</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting/crocheting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with knitting/crocheting</p> <p>or</p> <p>Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Yarn dyeing combined with knitting/crocheting</p> <p>or</p> <p>Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product</p>
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	

<sup>30</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- 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	<sup>(31)</sup> <sup>(32)</sup> Knitting or crocheting combined with making-up including cutting of fabric
	- Other	<sup>(33)</sup> Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	<sup>(34)</sup> <sup>(35)</sup> Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)

<sup>31</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>32</sup> See Introductory Note 7.

<sup>33</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>34</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>35</sup> See Introductory Note 7.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	<sup>(36)</sup> Weaving combined with making-up including cutting of fabric 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
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	<sup>(37)</sup> <sup>(38)</sup> Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product, combined with making-up including cutting of fabric

<sup>36</sup> See Introductory Note 7.

<sup>37</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>38</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted 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	<sup>(39)</sup> <sup>(40)</sup> Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	

<sup>39</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>40</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Embroidered	<p><sup>(41)</sup><sup>(42)</sup>  Weaving combined with making-up including cutting of fabric  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  or  Making-up including cutting of fabric preceded by printing (as standalone operation)</p>
	– Other	<p><sup>(43)</sup><sup>(44)</sup>  Weaving combined with making-up including cutting of fabric  or  Making-up preceded by printing (as standalone operation)</p>
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	

<sup>41</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>42</sup> See Introductory Note 7.

<sup>43</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>44</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Embroidered	<p>(<sup>45</sup>)</p> <p>Weaving combined with making-up including cutting of fabric</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 product</p> <p><i>or</i></p> <p>Making-up preceded by printing (as standalone operation)</p>
	–Fire-resistant equipment of fabric covered with foil of aluminised polyester	<p>(<sup>46</sup>)</p> <p>Weaving combined with making-up including cutting of fabric</p> <p>or</p> <p>Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product combined with making-up including cutting of fabric</p>

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<sup>45</sup> See Introductory Note 7.

<sup>46</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Interlinings for collars and cuffs, cut out	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
	– Other	<sup>(47)</sup> Weaving combined with making-up including cutting of fabric
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	– Of felt, of nonwovens	<sup>(48)</sup> Non-woven fabric formation combined with making-up including cutting of fabric
	– Other:	

<sup>47</sup> See Introductory Note 7.

<sup>48</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	-- Embroidered	<sup>(49)</sup> <sup>(50)</sup> Weaving or knitting/crocheting combined with making-up including cutting of fabric 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
	-- Other	<sup>(51)</sup> <sup>(52)</sup> Weaving or knitting/crocheting combined with making-up including cutting of fabric
6305	Sacks and bags, of a kind used for the packing of goods	<sup>(53)</sup> Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	

<sup>49</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>50</sup> See Introductory Note 7.

<sup>51</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>52</sup> See Introductory Note 7.

<sup>53</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Of nonwovens	<sup>(54)</sup> <sup>(55)</sup> Non-woven fabric formation combined with making-up including cutting of fabric
	– Other	<sup>(56)</sup> <sup>(57)</sup> Weaving combined with making-up including cutting of fabric
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, no 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

<sup>54</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>55</sup> See Introductory Note 7.

<sup>56</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>57</sup> See Introductory Note 7.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or 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, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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
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, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex7102, ex7103 and ex7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product
7106, 7108 and 7110	Precious metals:	

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
	– 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 fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex7107, ex7109 and ex7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7208 to 7212	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7213 to 7216	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms 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
ex7301	Sheet piling	Manufacture from materials of heading 7207

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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 or steel	Manufacture from materials of heading 7206 to 7212 and 7218 or 7224
ex7307	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

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used.
ex7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7408	Copper wire	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- From materials of any heading, except that of the product, and</li> <li>- In which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- From materials of any heading, except that of the product, and</li> <li>- In which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
7601	Unwrought aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- From materials of any heading, except that of the product, and</li> <li>- In which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> <p>Or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
ex7616	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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- In which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
Chapter 78	Lead and articles thereof:	Manufacture from materials of any heading, except that of the product
Chapter 79	Zinc and articles thereof;:	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof;:	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8206	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 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
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50% 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 50% of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
8425- 8430	<p>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</p> <p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</p> <p>Fork-lift trucks; other works trucks fitted with lifting or handling equipment</p> <p>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics</p> <p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8431, or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
8444-8447	<p>Machines for extruding, drawing, texturing or cutting man-made textile materials:</p> <p>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</p> <p>Weaving machines (looms):</p> <p>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8448, or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
8456-8465	<p>Machine tools for working any material by removal of material,</p> <p>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</p> <p>Lathes for removing metal</p> <p>Machine tools:</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8466,</p> <p>or</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>
8469-8472	<p>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</p> <p>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</p> <p>Other office machines</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8473,</p> <p>or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8501-8502	Electric motors and generators Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and heading 8503, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519, 8521	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 8522, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
8525-8527	<p>Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders</p> <p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p> <p>Reception apparatus for radio-broadcasting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8529, or</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>
8535-8537	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity:</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8538, or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
8542 31 to 8542 39	Monolithic integrated circuits	<p>Diffusion in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party</p> <p>or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
8544-8548	<p>Insulated wire, cable (and other insulated electric conductors, optical fibre cables</p> <p>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes</p> <p>Electrical insulators of any material</p> <p>Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material</p> <p>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</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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	Manufacture in which the value of all the materials used does not exceed 50 % 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 45 % of the ex-works price of the product
8708	Parts and accessories for vehicles of headings 8701 to 8705	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % 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	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 88	Aircraft, spacecraft, and parts thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</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 89	Ships, boats and floating structures	<p>Manufacture from materials of any heading, except that of the product; however, hulls of heading 8906 may not be used,</p> <p>or</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 Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
9001 50	Spectacle lenses of other materials than glass	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which one of the following operations is made:</p> <ul style="list-style-type: none"> <li>- surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles</li> <li>- coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer</li> </ul> <p>or</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 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % 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

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

## ANNEX 3

### Text of the Origin Declaration

The origin 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.

#### English version

The exporter of the products covered by this document (customs authorisation No ...<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ...<sup>(2)</sup> preferential origin.

#### Turkish version

Bu belge (gümrük onay No: ... (1)) kapsamındaki girdilerin ihracatçısı, aksi açıkça belirtilmedikçe, bu girdilerin ... (2) tercihli menşeli olduğunu beyan eder.

...<sup>(3)</sup>  
(Place and date)

...<sup>(4)</sup>  
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

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<sup>1</sup> For exporters located in Turkey, when the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. When the origin declaration is made out by an exporter located in the UK, the EORI number must be entered in this space.

<sup>2</sup> Origin of products to be indicated.

<sup>3</sup> These indications may be omitted if the information is contained on the document itself.

<sup>4</sup> In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## ANNEX 4

### List Referred to in Articles 3(1) and 4(1)

1. The People's Democratic Republic of Algeria
2. The Arab Republic of Egypt
3. The State of Israel
4. The Hashemite Kingdom of Jordan
5. The Republic of Lebanon
6. The Kingdom of Morocco
7. West Bank and the Gaza Strip
8. The Syrian Arab Republic
9. The Republic of Tunisia
10. The Republic of Albania
11. Bosnia and Herzegovina
12. The Republic of North Macedonia
13. Montenegro
14. The Republic of Serbia
15. The Republic of Kosovo
16. The Kingdom of Denmark in respect of the Faroe Islands
17. The Republic of Moldova
18. Georgia
19. Ukraine

## MUTUAL ADMINISTRATIVE ASSISTANCE PROTOCOL IN CUSTOMS MATTERS

### ARTICLE 1

#### Definitions

For the purposes of this Protocol:

- (a) “customs law” means any legal and administrative provisions applicable or enforceable by either customs authority in connection with the importation, exportation, transshipment, transit, storage and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction and control, and in connection with combating money laundering;
- (b) “customs offence” means any violation or attempted violation of customs law;
- (c) “information” means any data, whether or not processed or analysed, documents, reports and other communications in any format, including electronic, or certified or authenticated copies thereof;
- (d) “personal data” means any data concerning an identified or identifiable natural person;
- (e) “requested authority” means the customs authority from which assistance is requested;
- (f) “requesting authority” means the customs authority which requests assistance;
- (g) “requested Party” means the Party whose customs authority is requested to provide assistance; and
- (h) “requesting Party” means the Party whose customs authority requests assistance.

### ARTICLE 2

#### Scope of assistance

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 customs law, in particular, by preventing, investigating and combating of customs offences.

2. All assistance under this Protocol by either customs authority shall be provided in accordance with its national legal and administrative provisions and within the limits of its competence and available resources.
3. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of either Party which is competent for the application of this Protocol. That assistance shall neither prejudice the provisions 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.
4. The provisions of this Protocol shall not give rise to a right on the part of any person to obtain, suppress or exclude any evidence or to impede the execution of a request.
5. Assistance to recover duties, taxes or fines is not covered by this Protocol.

### ARTICLE 3

#### Assistance on request

1. At the request of the requesting authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs law is correctly applied, including but not limited to information regarding activities detected or planned which are or could be customs offences and information regarding the truth and accuracy of declarations.
2. At the request of the requesting authority, the requested authority shall inform it of:
  - (a) whether goods imported into a Party have been properly exported from the other Party, specifying, where appropriate, the customs procedure applied to the goods; and
  - (b) whether goods exported into a Party have been properly imported into the other Party, specifying, where appropriate, the customs procedure applied to the goods.

### ARTICLE 4

## Surveillance

At the request of the requesting authority, the requested authority shall, within the framework of laws and regulations applicable to the latter, take the necessary steps to ensure special surveillance of:

- (a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in customs offences;
- (b) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that those goods are intended to be used in customs offences;
- (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 customs offences;
- (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 customs offences; and
- (e) premises in the territory of the requested party known to have been used or suspected of being used to commit breaches of customs law.

## ARTICLE 5

### Spontaneous assistance

1. The Parties shall assist each other, at their own initiative and in accordance with the laws and regulations of each Party, if they consider such assistance to be necessary for the correct application of customs law, particularly by providing information obtained pertaining to:
  - (a) activities which are or appear to be customs offences and which may be of interest to the other Party;
  - (b) new means or methods employed in carrying out customs offences;
  - (c) goods known to be subject to customs offences;
  - (d) persons in respect of whom there are reasonable grounds for believing they are or have been involved in customs offences; and

- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in customs offences.
2. In cases that could involve substantial damage to the economy, public health, public security or any other vital interests of either Party, the customs authority of the other Party shall, whenever possible, supply assistance on its own initiative without delay.

## ARTICLE 6

### Delivery and notification

At the request of the requesting authority, the requested authority shall, in accordance with the laws and regulations applicable to the latter, take all necessary measures in order to deliver any documents and to notify any decisions emanating from the requesting authority and which falls within the scope of this Protocol, to an addressee residing or established in the jurisdiction of the requested Party.

## ARTICLE 7

### Form and substance of requests for assistance

1. Each Party's requests for assistance under this Protocol shall be addressed directly to the other Party's customs authority. Each customs authority shall designate a contact point for this purpose.
2. 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, an oral request may be accepted, but shall be confirmed promptly in writing.
3. Requests pursuant to this Protocol shall include the following information:
  - (a) the name of the requesting authority;
  - (b) the measure requested;
  - (c) the customs matter at issue, type of assistance requested and the reasons for the request;
  - (d) the relevant laws and regulations;
  - (e) indications as exact and comprehensive as possible on the goods or persons who are the subject of the investigations; and

- (f) a summary of the relevant facts of the enquiries already carried out.
- 4. Requests shall be submitted in an official language of the requested Party or in a language that is acceptable to that Party. This requirement shall not apply to any documents that accompany the request made under paragraph 2.
- 5. Where the requesting authority requests that a certain procedure or methodology be followed, the requested authority shall, subject to its national legal and administrative provisions, comply with such a request.
- 6. If a request does not meet the formal requirement set out above, its correction or completion may be requested. Precautionary measures may be taken in the meantime.

## ARTICLE 8

### Execution of requests

- 1. In order to comply with a request for assistance, the requested authority shall proceed promptly, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, carrying out appropriate enquiries or arranging for them to be carried out. This paragraph shall also apply to any other authority to which the request has been addressed in accordance with this Protocol by the requested authority when the latter cannot act on its own.
- 2. Requests for assistance shall be executed in accordance with the laws and regulations of the Party which receives the request.
- 3. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be customs offences which the requesting authority requires for the purpose of this Protocol.
- 4. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.
- 5. The presence of officials of a Party in the territory of the other Party shall solely be in an advisory capacity, during which time those authorised officials shall:
  - (a) at all times be able to furnish proof of their official capacity;
  - (b) not wear uniform or carry weapons; and

- (c) enjoy the same protection as that afforded to officials of the other Party, in accordance with the legal and administrative provisions in force in the territory of that Party.
6. In the event that a request for assistance cannot be complied with, the requesting authority shall be notified promptly of that fact with a statement of the reasons. The statement may be accompanied by information that the requested authority considers may be of assistance to the requesting authority.

## ARTICLE 9

### Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries conducted pursuant to a request made under this Protocol to the requesting authority in writing, together with relevant documents, certified copies of documents or other items.
2. The information communicated under paragraph 1 may be in computerised form.
3. Original files and documents shall be transmitted only upon request in cases where the requesting authority considers certified copies to be insufficient. Those originals shall be returned to the requested authority at the earliest opportunity.
4. The requested authority shall, under the provisions referred to in paragraph 3, deliver to the requesting authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

## ARTICLE 10

### Exceptions to the obligation to provide assistance

1. Any form of assistance within the scope of this Protocol may be refused, or may be subject to certain conditions or requirements, if the requested Party considers that execution of the request would:
  - (a) be likely to prejudice the sovereignty, security, public order or other essential interests of the requested Party;
  - (b) violate a trade secret or prejudice legitimate commercial interests.

2. Where the requesting 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.
3. The requested authority may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, the requested authority shall consult with the requesting authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
4. If the requested authority considers that the effort required to fulfil a request is clearly disproportionate to the expected benefit of the requesting authority, it may decline to provide the requested assistance.
5. Where assistance is declined or postponed, the reasons thereof shall be communicated in writing without delay.

## ARTICLE 11

### Use, confidentiality and protection of information

1. Any information communicated in whatsoever form pursuant to this Protocol shall be treated as of a confidential nature, depending on the laws and regulations of each Party and shall enjoy the protection extended to similar information under the relevant laws and regulations of the requesting Party that received it and the corresponding provisions that apply to the other customs administration, unless the requested Party which provided the information gives prior consent to the disclosure of such information.
2. Information obtained shall be used solely for the purposes of this Protocol. Where a Party wishes to use such information for other purposes, it shall obtain the prior written consent of the customs authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.
3. Paragraph 2 shall not impede the use of information obtained in accordance with this Protocol as evidence in court or tribunal proceedings subsequently instituted in respect of customs law. Each Party may in their records of evidence, reports and testimonies in court or tribunal proceedings use as evidence information obtained in accordance with the provisions of this Protocol. The customs authority which supplied that information shall be notified of such use.

4. Notwithstanding paragraph 2, the requesting authority receiving the information may provide the information pursuant to this Protocol to the relevant law enforcement agencies of that Party, unless the requested authority has requested otherwise. These agencies may only use this information for the correct application of customs law and shall be subject to the conditions set out in this Article.
5. Exchange of personal data under this Protocol shall not begin until the customs authorities have, by mutual arrangement in accordance with Article 14, decided that such data shall be afforded, in the territory of the receiving Party, a level of protection that satisfies the requirements of the laws and regulations of the supplying customs authority.
6. The requesting Party shall, unless otherwise agreed with the requested Party which provided the information, wherever appropriate, use all available measures under the laws and regulations applicable to the former Party to maintain the confidentiality of information and to protect personal data as regards applications by a third party or other authorities for disclosure of the information concerned.

## ARTICLE 12

### 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 a witness before an authority in the other Party regarding the matters covered by this Protocol, and produce such objects, documents, confidential or certified copies thereof as may be required for this purpose. The request for appearance shall indicate specifically before which authority the official is requested to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 13

### Assistance expenses

1. Subject to paragraphs 2 and 3, the costs incurred in the application of this Protocol shall be borne by the requested Party.
2. Expenses and allowances paid to experts and witnesses, as well as costs of translators and interpreters, other than the costs of public service employees of the requested Party, shall be borne by the requesting Party.

3. If the execution of a request requires expenses of a substantial or extraordinary nature, the Parties shall consult to determine the terms and conditions under which the request shall be executed as well as the manner in which the costs shall be borne.

## ARTICLE 14

### Implementation

1. This Protocol shall be implemented in accordance with each Party's laws and regulations, including in the field of data protection, and within the available resources of their respective customs authorities.
2. The Parties' customs authorities shall decide on all practical measures and arrangements necessary for the implementation of this Protocol.

## ARTICLE 15

### Controlled delivery

1. The customs authorities may, by mutual arrangement, permit under their control, the movement of unlawful or suspect goods out of, through, or into their respective territory, with a view to investigating and combating customs offences.
2. If granting such permission is not within the competence of the customs authority, that customs authority shall endeavour to initiate cooperation with its national authorities that have such competence, or it shall transfer the case to those authorities.

## ARTICLE 16

### Technical assistance

Each customs authority may provide technical assistance to the other, including:

- (a) information and experience exchange in the use of technical equipment for control;
- (b) training of customs officials;
- (c) exchange of experts in customs matters; and

- (d) exchange of specific, scientific and technical information related to the effective application of customs law.

#### ARTICLE 17

##### Other agreements

The Memorandum of Understanding between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Turkey Regarding Mutual Administrative Assistance between their Customs Administrations signed on 26 June 1997 is hereby discontinued.



**AGREEMENT IN THE FORM OF AN EXCHANGE OF LETTERS BETWEEN  
THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND  
AND THE REPUBLIC OF TURKEY CONCERNING THE AGREEMENT ON  
THE WITHDRAWAL OF THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND FROM THE EUROPEAN UNION AND THE  
EUROPEAN ATOMIC ENERGY COMMUNITY**

**No.1**

*His Excellency, Sir Dominick Chilcott KCMG, Her Majesty's Ambassador to Turkey, to  
Mrs Ruhsar Pekcan, Minister of Trade.*

*Ankara  
29 December 2020*

Dear Minister Pekcan,

I have the honour to refer to discussions between the Government of the United Kingdom of Great Britain and Northern Ireland (the "United Kingdom") and the Government of the Republic of Turkey (together, the "Parties") concerning the limited number of areas in which clarity is required as to the interaction between the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, signed in Ankara on 29 December 2020 (the "Agreement") and the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, signed in London and Brussels on 24 January 2020 (the "Withdrawal Agreement"), the latter of which includes the Protocol on Ireland/Northern Ireland (the "Protocol").

The Parties recognise the paramount importance of protecting the peace process in Northern Ireland and upholding the Belfast ("Good Friday") Agreement 1998, and understand that the United Kingdom will take certain measures further to the provisions of the Protocol.

As a result of the discussions between the Parties, it is the understanding of the United Kingdom that, necessary for the consistent and concurrent application of the Agreement and the Protocol, the following arrangements (together, "the Arrangements") shall apply:

The Parties understand that under the Protocol, goods brought into Northern Ireland from outside the European Union that are "at risk" of subsequently being moved into

the European Union<sup>1</sup> shall be subject to European Union import duties. For goods that are not “at risk”, United Kingdom duties apply when they are imported from outside the European Union.

The Parties acknowledge that the circumstances in which goods brought into Northern Ireland from outside the European Union will be considered not to be at risk of subsequently entering the European Union have been established in a Decision of the Joint Committee established under the Withdrawal Agreement<sup>2</sup>.

The United Kingdom proposes that this Letter, together with the Republic of Turkey’s reply, be an integral part of the Agreement, but are not to be subject to dispute settlement under Chapter 12 of the Agreement. The United Kingdom further proposes that this exchange of letters applies or enters into force, as applicable, on the application or entry into force of the Agreement, and for so long as Articles 5 to 10 of the Protocol continue to apply to the United Kingdom in respect of Northern Ireland.

I avail myself of this opportunity to renew to Ministry of Trade of the Republic of Turkey the assurances of my highest consideration.

Sincerely,

Sir Dominick Chilcott KCMG  
British Ambassador to the Republic of Turkey

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<sup>1</sup> The provisions on “at risk” goods are set out at Articles 5.1 and 5.2 of the Protocol.

<sup>2</sup> The United Kingdom has published an explanation of the effects of the Decision online. See: <https://www.gov.uk/government/publications/the-northern-ireland-protocol>. The United Kingdom has also provided technical guidance for businesses, outlining the arrangements for bringing goods into Northern Ireland. See: <https://www.gov.uk/guidance/check-if-you-can-declare-goods-you-bring-into-northern-ireland-not-at-risk-of-moving-to-the-eu-from-1-january-2021>.

**No.2**

*Mrs Ruhsar Pekcan, Minister of Trade, to His Excellency, Sir Dominick Chilcott KCMG,  
Her Majesty's Ambassador to Turkey.*

*Ankara  
29 December 2020*

Dear Sir Dominick,

I have the honour to acknowledge the receipt of your Letter dated 29 December 2020 which reads as follows:

**[As in No.1]**

I have the honour to inform you that my Government finds that the Arrangements set out in your Letter are acceptable and that your Letter and this reply will place on record the agreement of our two Governments on this matter.

I avail myself of this opportunity to renew to the Department for International Trade of the Government of the United Kingdom the assurances of my highest consideration.

Sincerely,

Ruhsar Pekcan  
Minister of Trade



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