

ANNEX I

List of products referred to in Articles 8 and 18 of the Agreement

>TABLE POSITION>

ANNEX IIa

Basic products on which customs duty will be reduced by 50 % when the Agreement enters into force and will be abolished on 1 January 1993

>TABLE POSITION>

ANNEX IIb

Basic products on which customs duty will be reduced by 20 % per year when the Agreement enters into force and will be abolished on 31 December 1995

CN code 1991

7202 21 10

7202 21 90

7202 29 00

7601

7801

7901

ANNEX III

>TABLE POSITION>

Annex to Annex III

>TABLE POSITION>

ANNEX IVa

Industrial products (CN 25-97)

2501 00 10

2501 00 31

2502 00 00

2503 10 00

2503 90 00

2504 10 00

2504 90 00

2505 10 00

2505 90 00

2506 10 00

2506 21 00

2506 29 00

2507 00 10

2507 00 90

2508 10 00

2508 20 00

2508 30 00

2508 40 00

2508 50 00

2508 60 00

2508 70 00  
2509 00 00  
2510 10 00  
2510 20 00  
2511 10 00  
2511 20 00  
2512 00 00  
2513 11 00  
2513 19 00  
2513 21 00  
2513 29 00  
2514 00 00  
2515 11 00  
2515 12 00  
2515 20 00  
2516 11 00  
2516 12 10  
2516 12 90  
2516 21 00  
2516 22 10  
2516 22 90  
2516 90 10  
2516 90 91  
2516 90 99  
2517 10 10  
2517 10 90  
2517 20 00  
2517 30 00  
2517 41 00  
2517 49 00  
2518 10 00  
2518 20 00  
2518 30 00  
2519 10 00  
2519 90 10  
2519 90 30  
2519 90 90  
2520 10 00  
2520 20 10  
2520 20 90  
2521 00 00  
2523 10 00  
2523 21 00  
2523 29 00  
2523 30 00  
2523 90 10  
2523 90 30  
2523 90 90

2524 00 10  
2524 00 30  
2524 00 90  
2525 10 00  
2525 20 00  
2525 30 00  
2526 10 00  
2526 20 00  
2527 00 00  
2528 10 00  
2528 90 00  
2529 10 00  
2529 21 00  
2529 22 00  
2529 30 00  
2530 10 00  
2530 20 00  
2530 30 00  
2530 40 00  
2530 90 00  
2601 11 00  
2601 12 00  
2601 20 00  
2602 00 00  
2603 00 00  
2604 00 00  
2605 00 00  
2606 00 00  
2607 00 00  
2608 00 00  
2609 00 00  
2610 00 00  
2611 00 00  
2612 10 10  
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2613 10 00  
2613 90 00  
2614 00 10  
2614 00 90  
2615 10 00  
2615 90 10  
2615 90 90  
2616 10 00  
2616 90 00  
2617 10 00  
2617 90 00

2702 10 00  
2702 20 00  
2703 00 00  
2704 00 11  
2704 00 19  
2704 00 30  
2704 00 90  
2705 00 00  
2706 00 00  
2708 10 00  
2708 20 00  
2709 00 10  
2709 00 90  
2711 11 00  
2711 12 19  
2711 12 91  
2711 12 93  
2711 12 99  
2711 13 10  
2711 13 30  
2711 13 90  
2711 14 00  
2711 19 00  
2711 21 00  
2711 29 00  
2714 10 00  
2714 90 00  
2716 00 00  
2801 20 00  
2801 30 10  
2802 00 00  
2803 00 10  
2803 00 30  
2803 00 90  
2804 10 00  
2804 21 00  
2804 29 00  
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2804 90 00  
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2805 19 00  
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2805 40 10  
2805 40 90  
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2844 20 19  
2844 20 91  
2844 20 99  
2844 30 19  
2844 30 59  
2844 30 90  
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2901 10 90  
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2901 22 00  
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2903 40 69  
2903 40 70  
2903 40 80  
2903 40 91  
2903 40 92  
2903 40 98  
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2907 12 00  
2907 14 00  
2907 19 10  
2907 19 90  
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2936 21 00  
2936 22 00  
2936 23 00  
2936 24 00  
2936 25 00  
2936 26 00  
2936 27 00  
2936 28 00  
2936 29 10  
2936 29 30  
2936 29 90  
2936 90 11  
2936 90 19  
2936 90 90  
2941 10 00

2941 20 10  
2941 20 90  
2941 30 00  
2941 40 00  
2941 50 00  
2941 90 00  
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3001 20 90  
3001 90 10  
3001 90 91  
3001 90 99  
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3002 10 91  
3002 10 95  
3002 10 99  
3002 20 00  
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3002 39 00  
3002 90 10  
3002 90 30  
3002 90 50  
3002 90 90  
3003 10 00  
3003 20 00  
3003 31 00  
3003 39 00  
3003 40 00  
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3004 20 90  
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3004 32 90  
3004 39 10  
3004 39 90  
3004 40 10  
3004 40 90  
3004 50 10  
3004 50 90  
3004 90 11  
3004 90 19  
3004 90 91

3004 90 99  
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3006 30 00  
3006 40 00  
3006 50 00  
3006 60 11  
3006 60 19  
3006 60 90  
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4001 29 10  
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4401 21 00  
4401 22 00  
4401 30 10  
4401 30 90  
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4403 33 00  
4403 34 10  
4403 34 30  
4403 34 50  
4403 34 70  
4403 34 90  
4403 35 10  
4403 35 90  
4403 91 00  
4403 92 00  
4403 99 10  
4403 99 90  
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4501 90 00  
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4504 10 00

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4504 90 90  
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4701 00 90  
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4704 29 00  
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4802 53 19  
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4802 60 90  
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5101 21 00  
5101 29 00  
5101 30 00

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7101 22 00  
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7102 21 00  
7102 29 00  
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7106 92 99  
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7201 10 90  
7201 20 00  
7201 30 10  
7201 30 90  
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7401 20 00  
7402 00 00  
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7501 20 00  
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7502 20 00  
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7801 91 00  
7801 99 10  
7801 99 91  
7801 99 99  
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7802 00 90  
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7901 12 30

7901 12 90  
7901 20 00  
7902 00 00  
7903 10 00  
7903 90 00  
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8002 00 00  
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8102 91 90  
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8411 82 99  
8412 10 10  
8412 10 90  
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8412 21 99  
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8412 29 99  
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8419 40 00  
8419 50 10  
8419 50 90  
8419 60 00  
8419 81 10  
8419 81 91  
8419 81 99  
8419 89 10  
8419 89 30  
8419 89 80

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8420 91 10  
8420 91 30  
8420 91 90  
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8421 19 10  
8421 19 91  
8421 19 99  
8421 21 10  
8421 21 90  
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8421 29 10  
8421 29 90  
8421 39 10  
8421 39 30  
8421 39 51  
8421 39 55  
8421 39 71  
8421 39 75  
8421 39 99  
8422 19 00  
8422 20 00  
8422 30 00  
8422 40 00  
8423 20 00  
8423 81 10  
8423 81 30  
8423 81 50  
8423 81 90  
8423 89 10  
8423 89 90  
8424 20 90  
8424 30 10  
8424 30 90  
8424 81 10  
8424 81 31  
8424 81 39  
8424 81 91  
8424 81 99  
8425 49 10  
8425 49 90  
8426 99 10  
8426 99 90  
8428 20 10  
8428 20 30  
8428 20 91  
8428 20 99

8428 33 10  
8428 33 90  
8428 39 10  
8428 39 91  
8428 39 99  
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8428 90 79  
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8432 29 50  
8432 29 90  
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8432 40 90  
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8433 11 51  
8433 11 59  
8433 11 90  
8433 19 10  
8433 19 51  
8433 19 59  
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8433 20 51  
8433 20 59  
8433 20 90  
8433 30 10  
8433 30 90  
8433 40 10  
8433 40 90  
8433 51 00  
8433 52 00  
8433 53 10

8433 53 30  
8433 53 90  
8433 59 10  
8433 59 90  
8433 60 10  
8433 60 90  
8434 10 00  
8434 20 00  
8435 10 10  
8435 10 90  
8436 10 10  
8436 10 90  
8436 21 00  
8436 29 00  
8436 80 00  
8437 10 00  
8437 80 00  
8438 10 10  
8438 10 90  
8438 20 00  
8438 30 00  
8438 40 00  
8438 50 00  
8438 60 00  
8438 80 10  
8438 80 91  
8438 80 99  
8439 10 00  
8439 20 00  
8439 30 00  
8440 10 10  
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8440 10 40  
8440 10 90  
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8441 10 20  
8441 10 30  
8441 10 90  
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8441 30 00  
8441 40 00  
8441 80 00  
8442 10 00  
8442 20 10  
8442 20 90  
8442 30 00  
8442 40 00

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8442 50 30  
8442 50 91  
8442 50 99  
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8443 12 00  
8443 19 11  
8443 19 19  
8443 19 90  
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8443 29 00  
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8443 50 19  
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8445 19 00  
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8445 30 10  
8445 30 90  
8445 40 00  
8445 90 00  
8446 10 00  
8446 21 00  
8446 29 00  
8446 30 00  
8447 11 00  
8447 12 00  
8447 20 10  
8447 20 91  
8447 20 93  
8447 20 99  
8447 90 00  
8448 11 00  
8448 19 00  
8449 00 00  
8450 20 00  
8450 90 00  
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8451 30 10  
8451 30 90

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8451 50 00  
8451 80 10  
8451 80 90  
8452 29 00  
8453 10 00  
8453 20 00  
8453 80 00  
8454 10 00  
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8454 20 19  
8454 20 90  
8454 30 10  
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8455 22 00  
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8455 30 31  
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8471 93 40  
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8471 99 90  
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8541 30 90  
8541 40 10  
8541 40 91  
8541 40 93  
8541 40 99  
8541 50 10  
8541 50 90  
8541 60 00  
8541 90 00  
8542 11 10  
8542 11 30  
8542 11 41  
8542 11 43  
8542 11 45  
8542 11 51  
8542 11 52  
8542 11 53  
8542 11 55  
8542 11 61  
8542 11 63  
8542 11 65  
8542 11 66  
8542 11 72  
8542 11 76  
8542 11 81

8542 11 83  
8542 11 85  
8542 11 87  
8542 11 92  
8542 11 93  
8542 11 94  
8542 11 99  
8542 19 10  
8542 19 20  
8542 19 30  
8542 19 50  
8542 19 70  
8542 19 90  
8542 20 10  
8542 20 50  
8542 20 90  
8542 80 00  
8542 90 00  
8543 10 00  
8543 20 00  
8543 30 00  
8543 80 10  
8543 80 20  
8543 80 80  
8543 90 10  
8543 90 90  
8544 11 10  
8544 11 90  
8544 19 10  
8544 19 90  
8544 20 10  
8544 20 91  
8544 20 99  
8544 30 10  
8544 30 90  
8544 41 10  
8544 41 90  
8544 49 11  
8544 49 19  
8544 49 91  
8544 49 99  
8544 51 00  
8544 59 10  
8544 59 91  
8544 59 93  
8544 59 99  
8544 60 11  
8544 60 13

8544 60 19  
8544 60 91  
8544 60 93  
8544 60 99  
8544 70 00  
8545 11 00  
8545 19 10  
8545 19 90  
8545 20 00  
8545 90 10  
8545 90 90  
8546 10 00  
8546 20 10  
8546 20 91  
8546 20 99  
8546 90 10  
8546 90 90  
8547 10 10  
8547 10 90  
8547 20 00  
8547 90 00  
8548 00 00  
8604 00 00  
8607 11 00  
8607 12 00  
8607 19 01  
8607 19 11  
8607 19 18  
8607 19 91  
8607 19 99  
8607 21 10  
8607 21 90  
8607 29 10  
8607 29 90  
8607 30 01  
8607 30 10  
8607 30 80  
8607 91 11  
8607 91 19  
8607 91 91  
8607 91 99  
8607 99 11  
8607 99 19  
8607 99 30  
8607 99 51  
8607 99 59  
8607 99 90  
8608 00 10

8608 00 30  
8608 00 91  
8608 00 99  
8705 20 00  
8705 30 00  
8705 90 10  
8705 90 30  
8705 90 90  
8707 10 10  
8707 90 10  
8708 10 10  
8708 21 10  
8708 29 10  
8708 31 10  
8708 39 10  
8708 40 10  
8708 50 10  
8708 60 10  
8708 70 10  
8708 80 10  
8708 91 10  
8708 92 10  
8708 93 10  
8708 94 10  
8708 99 10  
8708 99 30  
8708 99 50  
8708 99 92  
8708 99 98  
8713 10 00  
8713 90 00  
8714 20 00  
8802 40 10  
8803 10 10  
8803 20 10  
8803 30 10  
8803 90 91  
9018 11 00  
9018 19 00  
9018 20 00  
9018 31 10  
9018 31 90  
9018 32 10  
9018 32 90  
9018 39 00  
9018 41 00  
9018 49 00  
9018 50 10

9018 50 90  
9018 90 10  
9018 90 20  
9018 90 30  
9018 90 41  
9018 90 49  
9018 90 50  
9018 90 60  
9018 90 90  
9019 10 10  
9019 10 90  
9019 20 00  
9020 00 10  
9020 00 90  
9021 11 00  
9021 19 10  
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9021 21 10  
9021 21 90  
9021 29 10  
9021 29 90  
9021 30 10  
9021 30 90  
9021 40 00  
9021 50 00  
9021 90 10  
9021 90 90  
9022 11 00  
9022 19 00  
9022 21 00  
9022 29 00  
9022 30 00  
9022 90 10  
9022 90 90  
9024 10 10  
9024 10 91  
9024 10 93  
9024 10 99  
9024 80 10  
9024 80 91  
9024 80 99  
9027 20 10  
9701 10 00  
9701 90 00  
9702 00 00  
9703 00 00  
9704 00 00  
9705 00 00

9706 00 00

ANNEX IVb

1. Customs duties on imports applicable to products originating in the Community listed below shall be eliminated according to the following schedule:

- on 1 January 1994 they will be reduced to six-sevenths of the basic duty,
- on 1 January 1996 they will be reduced to five-sevenths,
- on 1 January 1998 they will be reduced to four-sevenths,
- on 1 January 1999 they will be reduced to three-sevenths,
- on 1 January 2000 they will be reduced to two-sevenths,
- on 1 January 2001 they will be reduced to one-seventh,
- on 1 January 2002 they will be reduced to 0:

8703 21 10

8703 21 90

8703 22 19

8703 22 90

8703 23 19

8703 23 90

8703 24 10

8703 24 90

8703 31 10

8703 31 90

8703 32 19

8703 32 90

8703 33 19

8703 33 90

8703 90 90

8704 10 11

8704 10 19

8704 10 90

8704 21 10

8704 21 31

8704 21 39

8704 21 91

8704 21 99

8704 22 10

8704 22 91

8704 22 99

8704 23 10

8704 23 91

8704 23 99

8704 31 10

8704 31 31

8704 31 39

8704 31 91

8704 31 99

8704 32 10

8704 32 91

8704 32 99  
8704 90 00  
8706 00 11  
8706 00 19  
8706 00 91  
8706 00 99  
8707 10 90  
8707 90 90

2. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 25 000 cars opened on the entry into force of the Agreement increasing at a rate of 5 % of the base amount per year starting from 1 January 1993:

8703 21 10  
8703 22 19  
8703 23 19  
8703 24 10  
8703 31 10  
8703 32 19  
8703 33 19  
8703 90 90

3. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 5 000 cars opened on the entry into force of the Agreement increasing at a rate of 10 % of the base amount per year starting from 1 January 1993:

ex 8703 21 10 (\*)  
ex 8703 22 19 (\*)  
ex 8703 23 19 (\*)  
ex 8703 24 10 (\*)  
ex 8703 31 10 (\*)  
ex 8703 32 19 (\*)  
ex 8703 33 19 (\*)  
ex 8703 90 90 (\*)

4. The products originating in the Community listed below shall benefit from a suspension of customs duties on imports within the limit of an annual preferential tariff quota for 100 units opened on the entry into force of the Agreement increasing at a rate of 10 % of the base amount per year starting from 1 January 1993:

8704 21 31  
8704 21 91  
8704 22 91  
8704 23 91  
8704 31 31  
8704 31 91  
8704 32 91

5. The program of liberalization set forth in the present Annex will be subject to a regular review in the Association Council in order to meet the objectives of Article 8 of the Agreement.

(\*) Fitted with catalytic equipment.

## ANNEX V

1. Poland shall abolish, by the end of the 10th year from the entry into force of the Agreement, prohibition of imports of automobiles and chassis and bodies thereof of at last 10 years or older (calculated from the year following the year of production) or whose date of production can not be determined.

>TABLE POSITION>

2. Poland shall abolish, by the end of the 10th year from the entry into force of the Agreement, prohibition of imports of motor vehicles for the transport of goods and chassis and bodies thereof of at least six years or older (calculated from the year following the year of production) or whose date of production cannot be determined.

>TABLE POSITION>

3. Poland shall abolish, by the end of the 10th year from the entry into force of the Agreement, prohibition of imports of twostroke engines for automobiles and automobiles with such engines.

CN headings

ex 8407 33 10

ex 8407 33 90

ex 8407 34 10

ex 8407 34 30

ex 8703 21 10

ex 8703 21 90

ex 8703 22 11

ex 8703 22 19

ex 8703 22 90

ex 8703 23 11

ex 8703 23 19

ex 8703 23 90

ex 8703 24 10

ex 8703 24 90

ex 8706 00 11

ex 8706 00 19

ex 8706 00 91

ex 8706 00 99

4. Poland shall abolish, by the end of the fifth year from entry into force of the Agreement, licences on imports of:

- petroleum oils and oils obtained from bituminous minerals, crude,

- petroleum oils and oils obtained from bituminous minerals other than crude;

preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, those oils being the basic constituents of the preparations,

- petroleum gases and other gaseous hydrocarbons.

CN number of the Polish Customs Tariff

2709 00 10

2709 00 90

2710 00 31

2710 00 33

2710 00 35

2710 00 37  
2710 00 39  
2710 00 51  
2710 00 55  
2710 00 59  
2700 10 69  
2711 11 00  
2711 12 11  
2711 12 19  
2711 12 91  
2711 12 93  
2711 12 99  
2711 13 10  
2711 13 30  
2711 13 90  
2711 14 00  
2711 19 00  
2711 21 00  
2711 29 00

#### ANNEX VIIIa

List of products referred to in Article 20 (2) (1)

The products listed in this Annex will be subject to a 50 % levy reduction

>TABLE POSITION>

(1) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

#### ANNEX VIIIb

List of products referred to in Article 20 (2) (1)

>TABLE POSITION>

Annexes to Annexes VIIIb and Xc

Minimum import price arrangement for certain soft fruit for processing

1. Minimum import prices are fixed for each marketing year for the following products:

>TABLE POSITION>

The minimum import prices are fixed by the Community in consultation with Poland, taking into consideration the price evolution, imported quantities and market development in the Community.

2. The minimum import prices shall be respected in accordance with the following criteria:

- during each three month period of the marketing year the average unit value for each product listed in paragraph 1, imported into the Community, shall not be lower than the minimum import price for that product,

- during any period of two weeks the average unit value for each product listed in paragraph 1, imported in the Community shall not be lower than 90 % of the minimum import price for that product, in so far as the quantities imported during this period are not less than 4 % of the normal annual import.

3. In case of non-respect of one of these criteria the Community may introduce measures ensuring that the minimum import price is respected for each consignment of the product concerned imported from Poland.

(1) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

#### ANNEX IX

Poland shall abolish at the latest by the end of the fifth year from the entry into force of the Agreement the quantitative restrictions on imports originating in the Community of the following products:

(a) import prohibition on undenatured ethyl alcohol of alcoholic strength by volume of 80 % volume or higher (HS 2207 10) and unflavoured vodka (HS ex 2208 90);

(b) import quotas for:

>TABLE POSITION>

(c) import licences for:

HS 2203 00

2204 10

2204 21

2204 29

2204 30

2205 10

2205 90

2206 00.

#### ANNEX Xa

Arrangements for imports of live bovine animals into the Community

1. In case the number of animals fixed in the framework of the balance sheet arrangements foreseen in Regulation (EEC) No 805/68 are lower than a reference quantity, a global tariff quota equal to the difference between that reference quantity and the number of animals fixed under the balance sheet arrangements will be opened to imports from Hungary, Poland and Czechoslovakia. The reference quantity shall be:

- 217 800 in 1992,

- 237 600 in 1993,

- 257 400 in 1994,

- 277 200 in 1995,

- 297 000 in 1996.

The reduced levy applicable to animals under this quota will be fixed at 25 % of the full amount of levy.

This arrangement shall apply to live bovine animals for fattening or for slaughter with a live weight of not less than 160 kg and not more than 300 kg.

2. In case forecasts show that imports into the Community may exceed 425 000 head for any given year, the Community may take safeguard measures in accordance with Regulation (EEC) No 805/68, notwithstanding any other rights given under the Agreement.

In this context, imports of live bovine animals not covered by the arrangements mentioned in paragraph 1 shall be limited to young calves with a live weight of not more than 80 kg. Such imports shall be subject to a management regime in order to ensure regular supply over the year in question.

#### ANNEX Xb

List of products referred to in Article 20 (4) (1)

The quantities imported under the CN code referred to in this Annex, with the exception of codes 0104 and 0204, will be subject to levy and duty reduction of 20 % in the first year, 40 % in the second year, and 60 % in the successive year.

>TABLE POSITION>

(1) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

#### ANNEX XI

Agricultural products (CN 1-24)

Customs duties on imports applicable in Poland to products originating in the Community listed in this Annex shall be reduced on the date of entry into force of the Agreement by 10 percentage points.

0101 11 00

0102 10 00

0102 90 31

0103 10 00

0104 10 10

0104 20 10

0403 10 02

0403 10 04

0403 10 06

0403 10 12

0403 10 14

0403 10 16

0403 10 22

0403 10 24

0403 10 26

0403 10 32

0403 10 34

0403 10 36

0403 90 11  
0403 90 13  
0403 90 19  
0403 90 31  
0403 90 33  
0403 90 39  
0403 90 51  
0403 90 53  
0403 90 59  
0403 90 61  
0403 90 63  
0403 90 69  
0406 30 39  
0406 40 00  
0406 90 13  
0406 90 15  
0406 90 17  
0406 90 19  
0406 90 23  
0406 90 27  
0406 90 31  
0406 90 33  
0406 90 35  
0406 90 37  
0406 90 39  
0406 90 50  
0406 90 61  
0406 90 63  
0406 90 69  
0406 90 71  
0406 90 73  
0406 90 75  
0406 90 77  
0406 90 79  
0406 90 81  
0406 90 83  
0406 90 85  
0406 90 89  
0406 90 91  
0406 90 93  
0406 90 97  
0406 90 99  
0602 20 10  
0602 99 10  
0701 10 00  
0709 10 00  
0709 60 10  
0801 10 10

0801 10 90  
0801 20 00  
0801 30 00  
0802 11 10  
0802 11 90  
0802 12 90  
0802 21 00  
0802 22 00  
0802 40 00  
0802 90 10  
0802 90 30  
0802 90 90  
0803 00 10  
0803 00 90  
0804 10 00  
0804 20 10  
0804 20 90  
0804 30 00  
0804 40 10  
0804 40 90  
0804 50 00  
0805 10 11  
0805 10 15  
0805 10 19  
0805 10 21  
0805 10 25  
0805 10 29  
0805 10 31  
0805 10 35  
0805 10 39  
0805 10 41  
0805 10 45  
0805 10 49  
0805 10 70  
0805 10 90  
0805 20 10  
0805 20 30  
0805 20 50  
0805 20 70  
0805 20 90  
0805 30 10  
0805 30 90  
0805 40 00  
0806 10 11  
0806 10 15  
0806 10 19  
0806 10 91  
0806 10 99

0806 20 11  
0806 20 12  
0806 20 18  
0806 20 91  
0806 20 92  
0806 20 98  
0807 10 10  
0807 10 90  
0807 20 00  
0809 10 00  
0809 30 00  
0810 90 10  
0813 40 10  
0813 40 30  
0813 40 50  
0813 40 60  
0813 40 80  
1001 10 10  
1001 10 90  
1006 30 21  
1006 30 23  
1006 30 25  
1006 30 27  
1006 30 42  
1006 30 44  
1006 30 46  
1006 30 48  
1006 30 61  
1006 30 63  
1006 30 65  
1006 30 67  
1006 30 92  
1006 30 94  
1006 30 96  
1006 30 98  
1202 20 00  
1209 21 00  
1209 91 10  
1209 91 90  
1211 90 30  
1211 90 50  
1212 10 99  
1509 10 90  
1509 90 00  
1515 11 00  
1801 00 00  
1902 20 10  
1902 20 30

2005 70 00  
2005 90 30  
2005 90 50  
2008 11 99  
2008 70 61  
2008 70 69  
2008 70 71  
2008 70 79  
2008 70 91  
2008 70 99  
2009 11 11  
2009 11 19  
2009 11 91  
2009 11 99  
2009 19 11  
2009 19 19  
2009 19 91  
2009 19 99  
2009 20 11  
2009 20 19  
2009 20 91  
2009 20 99  
2009 30 11  
2009 30 19  
2009 30 31  
2009 30 39  
2009 30 51  
2009 30 55  
2009 30 59  
2009 30 91  
2009 30 95  
2009 30 99  
2009 40 11  
2009 40 19  
2009 40 30  
2009 40 91  
2009 40 93  
2009 40 99  
2009 60 11  
2009 60 19  
2009 60 51  
2009 60 59  
2009 60 71  
2009 60 79  
2009 60 90  
2009 80 34  
2009 80 39  
2009 80 80

2009 80 83  
2009 80 85  
2009 80 93  
2009 80 95  
2009 80 99  
2009 90 41  
2009 90 49  
2009 90 51  
2009 90 59  
2009 90 71  
2009 90 73  
2009 90 79  
2009 90 91  
2009 90 93  
2009 90 99  
2204 10 11  
2204 10 19  
2204 10 90  
2204 21 10  
2204 21 21  
2204 21 23  
2204 21 25  
2204 21 29  
2204 21 31  
2204 21 33  
2204 21 35  
2204 21 39  
2204 21 41  
2204 21 49  
2204 21 51  
2204 21 59  
2204 21 90  
2204 30 10  
2204 30 91  
2204 30 99  
2301 10 00  
2304 00 00

#### ANNEX XIIa Concerning Article 44

1. Manufacturing industry including fuel and power industry, metallurgical industry, electro-engineering industry, transport equipment industry, chemical industry, construction materials industry, wood and paper industry, textile, leather and apparel industry, food processing industry, excluding mining, processing of precious metals and stones, production of explosives, ammunition and weaponry, pharmaceutical industry, production of poisonous substances, production of distilled alcohols, high voltage power lines, pipe-line transportation.
2. Construction.

#### ANNEX XIIb Concerning Article 44

1. Mining, processing of precious metals and stones, production of explosives, ammunition and weaponry, pharmaceutical industry, production of poisonous substances, production of distilled alcohols.
2. Services excluding:
  - financial services as defined in Annex XIIc,
  - dealing and agency services in real estate and natural resources,
  - legal services not including legal advice in business-related matters and international law.

#### ANNEX XIIc Concerning articles 44, 45, 49 and 50

##### FINANCIAL SERVICES

##### Financial services: definitions

A financial service is any service of a financial nature offered by a financial service provider of a party. Financial services include the following activities:

- A. All insurance and insurance-related services.
  1. Direct insurance (including co-insurance):
    - i) life;
    - ii) non-life.
  2. Reinsurance and retrocession.
  3. Insurance intermediation, such as brokerage and agency.
  4. Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.
  
- B. Banking and other financial services (excluding insurance).
  1. Acceptance of deposits and other repayable funds from the public.
  2. Lending of all types, including, inter-alia, consumer credit, mortgage credit, factoring and financing of commercial transaction.
  3. Financial leasing.
  4. All payment and money transmission services, including credit charge and debit cards, travellers cheques and bankers draft.
  5. Guarantees and commitments.
  6. Trading for own account of customers, whether on an exchange, in an over the counter market or otherwise, the following:
    - (a) money market instruments (cheques, bills, certificates of deposits, etc.);
    - (b) foreign exchange;
    - (c) derivative products including, but not limited to, futures and options;
    - (d) exchange rates and interest rate instruments, including products such as swaps, forward rate agreements, etc;
    - (e) transferable securities;
    - (f) other negotiable instruments and financial assets, including bullion.
  7. Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues.
  8. Money broking.
  9. Asset management, such as cash or portfolio management, all forms of collective investment management, pension-fund management, custodial depository and trust services.

10. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.

11. Advisory intermediation and other auxiliary financial services on all the activities listed in Points 1 to 10 above, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

12. Provision and transfer of financial information, and financial data processing and related software by providers of other financial services.

Are excluded from the definition of financial services the following activities:

(a) activities carried out by central banks or by any other public institution in pursuit of monetary and exchange rate policies;

(b) activities conducted by central banks, government agencies or departments, or public institutions, for the account or with the guarantee of the government, except when those activities may be carried out by financial service providers in competition with such public entities.

(c) activities forming part of a statutory system of social security or public retirement plans, except when those activities may be carried out by financial service providers in competition with public entities or private institutions.

#### ANNEX XIId Concerning Article 44

1. Acquisition of state-owned assets under privatization process.
2. Ownership, use, sale and rent of real property.
3. Dealing and agency activities in real property and natural resources.
4. Legal services which are excluded in Annex XIIb.
5. High voltage power lines.
6. Pipe-line transportation.

#### ANNEX XIle Concerning Article 44

1. Acquisition and sale of natural resources.
2. Acquisition and sale of agricultural land and forests.

#### ANNEX XIII

1. Paragraph 2 of Article 66 refers to the following multilateral conventions:

- Berne Convention for the Protection of Literary and Artistic Works in the Act of Paris of 24 July 1971,
- International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations signed at Rome on 26 October 1961,
- Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purpose of Patent Procedure, signed at Budapest in 1977 and amended in 1980,
- the Madrid Protocol concerning the international recognition of trade marks (Madrid 1989).

2. The Association Council may decide that paragraph 2 of Article 66 applies to other multilateral conventions.

3. The Contracting Parties express their attachment to observing the obligations flowing from the following multilateral conventions:

- Paris Convention for the Protection of Industrial Property in the 1967 Act of Stockholm (Paris Union),

- Madrid Arrangement on the International Registration of Marks in the 1967 Act of Stockholm (Madrid Union),
  - Patent Cooperation Treaty signed at Washington in 1970 (PCT Union).
4. Before the end of the first stage, Poland shall comply in its internal legislation with the substantial provisions of the Nice Agreement concerning the international classification of goods and services for the purposes of registration of marks (Geneva 1977, amended 1979).
5. For the purposes of paragraph 3 of this Annex and of the provisions of Article 75 (1) referring to intellectual property, the Contracting Parties shall be Poland, the European Economic Community and the Member States, each in as far as they are respectively competent for matters concerning industrial, intellectual and commercial property covered by these conventions or by Article 75 (1).
6. The provisions of this Annex and those of Article 75 (1) referring to intellectual property are without prejudice to the competences of the European Economic Community and its Member States in matters of industrial, intellectual and commercial property.

PROTOCOL 1 on textile and clothing products to the Europe Agreement ('the Agreement')

Article 1

This Protocol applies to the textile and clothing products (hereinafter 'textile products') listed in Annex 1 to the Agreement between the Community and Poland on trade in textile products initialled on 19 June 1986 and applied since 1 January 1987, as amended by the Protocol initialled in Brussels on 15 October 1991, in so far as quantitative arrangements are concerned, and to Section XI (chapters 50 to 63) of the combined nomenclature of the Community and, respectively, of the Polish Customs Tariff in so far as tariff aspects are concerned.

Article 2

1. Customs duties on imports applicable in the Community to textile products falling within Section XI (Chapters 50 to 63) of the combined nomenclature and originating in Poland in accordance with Protocol 4 of the Agreement shall be reduced, in order to arrive at their elimination at the end of a period of six years starting from the entry into force of the Agreement, as follows:

- upon entry into force of the Agreement to five-sevenths of the basic duty,
- at the start of the third year to four-sevenths of the basic duty,
- at the start of the fourth year to three-sevenths of the basic duty,
- at the start of the fifth year to two-sevenths of the basic duty,
- at the start of the sixth year to one-seventh of the basic duty,
- at the start of the seventh year the remaining duties shall be eliminated.

2. Customs duties on imports applicable in Poland to textile products falling within Section XI (Chapters 50 to 63) of the Polish Customs Tariff and originating in the Community in accordance with Protocol 4 of the Agreement shall be progressively eliminated as provided for in Article 10 of the Agreement.

3. The rates of duty applied to reimports into the Community of textile products falling within the categories listed in the Annex to Council Regulation (EEC) No 636/82 after processing, manufacturing or working in Poland shall be eliminated on the date of entry into force of the Agreement.

4. The provisions of Article 11 and Article 12 of the Agreement shall apply to trade in textile products between the Parties.

#### Article 3

1. From the date of entry into force of the Agreement and pending the conclusion of the multilateral negotiations of the Uruguay Round, until the end of 1992, the quantitative arrangements and other related issues regarding exports of textile products originating in Poland to the Community shall be governed by the Agreement between Poland and the European Economic Community on trade in textile products initialled on 19 June 1986 and applied since 1 January 1987, as amended by the Protocol initialled in Brussels on 15 October 1991.

The Parties agree that, as regards exports to the Community of textile products originating in Poland, Article 25 (2) and Article 30 of the Agreement shall not apply during the period of application of the above textiles agreement between Poland and the European Economic Community as amended by the Protocol initialled in Brussels on 15 October 1991.

2. Poland and the Community hereby undertake to negotiate a new Protocol on quantitative arrangements and other related issues on their trade in textile products as soon as the future regime governing international trade in textile products has emerged from the multilateral negotiations of the Uruguay Round. The modalities and period during which non-tariff barriers shall be eliminated will be determined in the new Protocol. The period shall be equal to half the period to be decided in the Uruguay Round negotiations and it shall not be shorter than five years starting from 1 January 1993. The new Protocol shall follow on the expiration of the Agreement on textile products referred to in paragraph 1.

3. Taking into account the development of textile trade between the Parties, the degree of access of textile exports originating in the Community to Poland and the results of the multilateral trade negotiations of the Uruguay Round, provision will be made in the new Protocol for a substantial improvement of the regime applied to imports into the Community regarding import levels, growth rates, flexibility for quantitative limitations and elimination of certain quantitative limitations after a case-by-case examination. Notwithstanding Article 25 (2) and Article 30 of the Agreement, provision for a specific textiles safeguard mechanism shall also be made in the new Protocol.

4. Quantitative restrictions and measures of equivalent effect on imports of textile products into Poland existing on the date of entry into force of the Agreement, shall be abolished over the same period as is envisaged in paragraph 2 for the elimination of quantitative restrictions on textile imports into the Community. From the entry into force of the Agreement no new quantitative restrictions or measures of equivalent effect shall be imposed by Poland, except as provided for under the specific safeguard mechanism.

### PROTOCOL 2 on ECSC products to the Europe Agreement ('the Agreement')

#### Article 1

This protocol applies to products listed in Annex 1 to this Protocol.

### CHAPTER I ECSC Steel Products

#### Article 2

Customs duties on imports applicable in the Community on ECSC steel products originating in Poland shall be progressively abolished in accordance with the following timetable:

1. each duty shall be reduced to 80 % on the basic duty on the date of entry into force of the Agreement;
2. further reductions to 60, 40, 20, 10 and 0 % of the basic duty shall be made at the beginning of the second, third, fourth, fifth and sixth years respectively after the entry into force of the Agreement.

#### Article 3

Customs duties applicable in Poland on imports of ECSC steel products originating in the Community shall be progressively abolished in accordance with Article 10 (3) of the Agreement with the exception of those concerning the products referred to in Annex II, which shall be abolished upon entry into force of the Agreement.

#### Article 4

1. Quantitative restrictions on imports into the Community of ECSC steel products originating in Poland as well as measures having equivalent effect shall be abolished on the date of entry into force of the Agreement.
2. Quantitative restrictions on imports into Poland of ECSC steel products originating in the Community, as well as measures having equivalent effect, shall be abolished on the date of entry into force of the Agreement.

### CHAPTER II ECSC Coal Products

#### Article 5

Customs duties on imports applicable in the Community on ECSC coal products originating in Poland shall be progressively abolished at the latest one year after the entry into force of the Agreement with the exception of those concerning the products and the regions described in Annex III, which shall be abolished at the latest four years after the entry into force of the Agreement.

#### Article 6

Customs duties on imports applicable in Poland to ECSC coal products originating in the Community shall be progressively abolished in accordance with Article 10 of the Agreement.

#### Article 7

1. Quantitative restrictions applicable in the Community to ECSC coal products originating in Poland shall be abolished at the latest one year after the entry into force of the Agreement, with the exception of those concerning the products and the regions described in Annex III, which shall be abolished at the latest four years after the entry into force of the Agreement.
2. Coal products originating in the Community shall be imported into Poland free of quantitative restrictions and measures of equivalent effect from the entry into force of the Agreement.

### CHAPTER III Common provisions

#### Article 8

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and Poland:

(i) all agreements of cooperative or concentrative nature between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;

(ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of Poland as a whole or in a substantial part thereof;

(iii) public aid in any form whatsoever except derogations allowed pursuant to the ECSC Treaty.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 65 to 66 of the Treaty establishing the ECSC, Article 85 of the EEC Treaty, and the rules on State aids, including secondary legislation.

3. The Association Council shall, within three years of the entry into force of the Agreement, adopt the necessary rules for the implementation of paragraphs 1 and 2.

4. The Parties recognize that during the first five years after the entry into force of the Agreement, and by derogation to paragraph 1 (iii), Poland may exceptionally, as regards ECSC steel products, grant public aid for restructuring purposes provided that:

- the restructuring programme is linked to a global rationalization and reduction of capacity in Poland,
- it leads to the viability of the benefiting firms under normal market conditions at the end of the restructuring period, and
- the amount and intensity of such aid are strictly limited to what is absolutely necessary in order to restore such viability and are progressively reduced.

The Association Council shall, taking into account the economic situation of Poland, decide whether the period of five years could be extended.

5. Each Party shall ensure transparency in the area of public aid by a full and continuous exchange of information to the other Party, including amount, intensity and purpose of the aid and detailed restructuring plan.

6. If the Community or Poland considers that a particular practice is incompatible with the terms of paragraph 1 as amended by paragraph 4, and

- is not adequately dealt with under the implementing rules referred to in paragraph 3, or
- in the absence of such rules, and if such practice causes or threatens to cause prejudice to the interests of the other Party or material injury to its domestic industry, the affected Party may take appropriate measures if no solution is found within 30 days through consultation. Such consultation shall be held in 30 days.

In the case of practices incompatible with paragraph 1 (iii), such appropriate measures may only cover measures adopted in conformity with the procedures and under the conditions laid down by the General Agreement on Tariffs and Trade and any other relevant instrument negotiated under its auspices which are applicable between the Parties.

#### Article 9

The provisions of Articles 11, 12 and 13 of the Agreement shall apply to trade ECSC products between the Parties.

#### Article 10

The Parties agree that one of the special bodies established by the Association Council shall be a contact group which will discuss the implementation of this Protocol.

#### ANNEX I

##### List of ECSC coal and steel products

2601 11 00  
2601 12 00  
2602 00 00  
2619 00 10  
2701 11 10  
2701 11 90  
2701 12 10  
2701 12 90  
2701 19 00  
2701 20 00  
2702 10 00  
2702 20 00  
2704 00 19  
2704 00 30  
7201 10 11  
7201 10 19  
7201 10 30  
7201 10 90  
7201 20 00  
7201 30 10  
7201 30 90  
7201 40 00  
7202 11 20  
7202 11 80  
7202 99 11  
7203 10 00  
7203 90 00  
7204 10 00  
7204 21 00  
7204 29 00  
7204 30 00  
7204 41 10  
7204 41 91  
7204 41 99  
7204 49 10  
7204 49 30  
7204 49 91  
7204 49 99  
7204 50 10  
7204 50 90  
7206 10 00  
7206 90 00

7207 11 11  
7207 11 19  
7207 12 11  
7207 12 19  
7207 19 11  
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7207 20 11  
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7207 20 17  
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7207 20 33  
7207 20 51  
7207 20 55  
7207 20 57  
7207 20 71  
7208 11 00  
7208 12 10  
7208 12 91  
7208 12 95  
7208 12 98  
7208 13 10  
7208 13 91  
7208 13 95  
7208 13 98  
7208 14 10  
7208 14 91  
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7208 21 10  
7208 21 90  
7208 22 10  
7208 22 91  
7208 22 95  
7208 22 98  
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7208 23 91  
7208 23 95  
7208 23 98  
7208 24 10  
7208 24 91  
7208 24 99  
7208 31 00  
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7208 32 59  
7208 32 91  
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7208 33 10  
7208 33 91  
7208 33 99  
7208 34 10  
7208 34 90  
7208 35 10  
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7208 41 00  
7208 42 10  
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7208 42 59  
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7208 42 99  
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7209 22 10  
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7209 24 91  
7209 24 99  
7209 31 00  
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7210 11 10  
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7210 12 19  
7210 20 10  
7210 31 10  
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7210 41 10  
7210 49 10  
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7210 60 11  
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7210 70 31  
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7219 90 11  
7219 90 19  
7220 11 00  
7220 12 00  
7220 20 10  
7220 90 11  
7220 90 31  
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7221 00 90  
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7222 40 30  
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7224 90 15  
7224 90 30  
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7225 10 99

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7225 40 90  
7225 50 10  
7225 50 90  
7225 90 10  
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7226 10 30  
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7226 20 31  
7226 20 51  
7226 20 71  
7226 91 10  
7226 91 90  
7226 92 10  
7226 99 11  
7226 99 31  
7227 10 00  
7227 20 00  
7227 90 10  
7227 90 30  
7227 90 80  
7228 10 10  
7228 10 30  
7228 20 11  
7228 20 19  
7228 20 30  
7228 30 10  
7228 30 30  
7228 30 80  
7228 60 10  
7228 70 10  
7228 70 31  
7228 80 10  
7228 80 90  
7301 10 00  
7302 10 31  
7302 10 39  
7302 10 90  
7302 20 00  
7302 40 10  
7302 90 10

## ANNEX II

7201 10 11  
7201 10 19  
7201 10 30  
7201 10 90  
7201 20 00  
7201 30 10  
7201 30 90  
7201 40 00

## ANNEX III

Products and regions referred as exceptions in Article 7 of the ECSC Protocol

### Products

2601 11 00  
2601 12 00  
2602 00 00  
2619 00 10  
2701 11 00  
2701 11 90  
2701 12 10  
2701 12 90  
2701 19 00  
2701 20 00  
2702 10 00  
2702 20 00  
2704 00 19  
2704 00 30

### Regions

All regions of:

- the Federal Republic of Germany,
- the Kingdom of Spain.

PROTOCOL 3 on trade between Poland and the Community in processed agricultural products not covered by Annex II to the EEC Treaty

### Article 1

1. The Community shall grant the tariff concessions referred to in Annex I for processed agricultural products originating in Poland. In the case of the goods referred to in Annex II, however, reductions of the variable components shall be granted within the quantity limits established by the Community.

From 1995, Poland shall grant tariff concessions determined in accordance with this Protocol for the processed agricultural products originating in the Community referred to in Annex III.

2. The Association Council may:

- add to the list of processed agricultural product referred to in this Protocol,
- increase the quantities of processed agricultural products eligible for the tariff concessions established by this Protocol.

3. The Association Council may replace the concessions referred to in paragraph 1 with a system of compensatory amounts with no quantity limits, established on the basis of the differences found between the prices on the Community and Polish markets of the agricultural products actually used to produce the processed agricultural products covered by this Protocol. The Association Council shall draw up a list of the products to which the compensatory amounts are applicable and a list of basic products. It shall adopt general implementing rules to that end.

#### Article 2

For the purposes of the Articles which follow, the definitions given below shall apply:

- 'goods': the processed agricultural products referred to in this Protocol,
- 'agricultural component of the levy': the part of the levy corresponding to the quantity of agricultural products incorporated into the processed product and deducted from the levy applicable when such agricultural products are imported unprocessed,
- 'non-agricultural component of the levy': the part of the levy remaining when the agricultural component is deducted from the total levy,
- 'basic products': the agricultural products considered as having been used in the production of goods within the meaning of Regulation (EEC) No 3033/80,
- 'base quantity': the quantity of a basic product calculated in the manner stipulated in Article 6 of Regulation (EEC) No 3033/80 and which is used to determine the variable component applicable to goods of a given type, in accordance with the terms of the same Regulation.

#### Article 3

1. From the date this Agreement enters into force, the Community shall phase out the non-agricultural component of the levy in accordance with the timetable set out in Annex I.
2. For the goods for which Annex I stipulates a variable component (MOB), the latter shall be identical to that applying in the case of third countries.
3. For the goods for which Annex I stipulates a reduced variable component (MOBR), the level of the latter shall be calculated by reducing the base quantities of the basic products for which a levy reduction is granted by 20 % in 1992, 40 % in 1993 and 60 % from 1994. In the case of other basic products, the corresponding reductions, for the same years, shall be 10, 20, and 30 %. This reduction of the variable component shall be granted only within the limits of the tariff quotas established in Annex II; for quantities in excess of those quotas, the variable component applying to all third countries shall be restored.
4. The variable components shall be replaced by reduced variable components in the case of goods added to Annex III in accordance with the procedure described in Article 1 (2).

#### Article 4

1. Before 1 July 1994, Poland shall determine the agricultural component of the levy on the goods referred to in Annex III on the basis of the import duties applicable in 1994 to the basic agricultural products originating in the Community considered to have been used in the production of these goods. It shall forward that information to the Association Council.

2. From the time at which the Agreement enters into force until 31 December 1994, Poland shall apply to the goods referred to in Annex III the rates of duty in force on 29 February 1997. However, if reform of Polish agricultural policy causes the agricultural component of the levy defined in Article 2 to increase, Poland shall inform the Association Council accordingly, which may agree to an increase in the rate of duty concerned which corresponds to the size of the agricultural component.

3. Poland shall phase out the levies applicable to the goods referred to in Annex 3 in accordance with a timetable established by the Association Council. Elimination of the non-agricultural component of the levy must be complete by 1 January 1999 at the latest. Reduction of the agricultural component shall be determined by the Association Council on the basis of the concessions applicable to the basic products.

#### Article 5

The reductions of the variable components referred to in Article 3 (3) shall apply only from 1 May 1992.

#### ANNEX I

>TABLE POSITION>

#### ANNEX II

>TABLE POSITION>

#### ANNEX III

0403 10 51  
0403 10 53  
0403 10 59  
0403 10 91  
0403 10 93  
0403 10 99  
0403 90 71  
0403 90 73  
0403 90 79  
0403 90 91  
0403 90 93  
0403 90 99  
0710 40 00  
0711 90 30  
1302 31 00  
1704 10 11  
1704 10 19  
1704 10 91  
1704 10 99  
1704 90 30  
1704 90 55  
1803 10 00  
1803 20 00  
1804 00 00

1805 00 00  
1902 11 10  
1902 11 90  
1902 19 11  
1902 19 19  
1902 19 90  
1902 20 91  
1902 20 99  
1902 30 10  
1902 30 90  
1902 40 10  
1902 40 90  
1903 00 00  
2001 90 30  
2001 90 40  
2004 90 10  
2008 11 10  
2008 91 00  
2008 99 85  
2008 99 91  
2101 10 11  
2101 10 19  
2101 10 91  
2101 10 99  
2101 20 10  
2101 20 90  
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2101 30 19  
2101 30 91  
2101 30 99  
2102 10 10  
2102 10 31  
2102 10 39  
2102 10 90  
2102 20 11  
2102 20 19  
2102 20 90  
2102 30 00  
2103 10 00  
2106 90 10  
2203 00 10  
2203 00 90  
2205 10 10

PROTOCOL 4 concerning the definition of the concept of originating products and  
methods of administrative cooperation

TITLE I DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 1

## Origin criteria

For the purpose of implementing the Agreement, and without prejudice to the provisions of Article 2 of this Protocol, the following products shall be considered as

1. products originating in the Community:

(a) products wholly obtained in the Community;

(b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 4. This condition shall not apply, however, to products which, within the meaning of this protocol, originate in Poland;

2. products originating in Poland:

(a) products wholly obtained in Poland;

(b) products obtained in Poland in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 4. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

## Article 2

### Cumulation and allocation of origin

1. Inasmuch as trade between the Community and Hungary and the Czech and Slovak Federal Republic, hereinafter referred to as 'the CSFR', and between Poland and those two countries, and also between each of those countries themselves, is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in Hungary or the CSFR or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above;

B. products originating in Poland: those products referred to in Article 1 (2) which, after being exported from Poland have undergone no working or processing in Hungary or the CSFR or have undergone working or processing insufficient to confer on them the status of products originating in either of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above.

2. Notwithstanding the provisions of Article 1 (1) (b) and (2) (b) and those of paragraph 1 above, and provided that all the conditions laid down therein are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Poland respectively unless the value of the products worked or processed originating in the Community or in Poland represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

'Added value' shall be taken to be the ex-works price minus the customs value of each of the products incorporated which originated in another of the countries referred to in paragraph 1 of the present Article.

### Article 3

#### Wholly obtained products

1. Within the meaning of Article 1 (1) (a) and (2) (a), the following shall be considered as wholly obtained either in the Community or in Poland:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).

2. The term 'their vessels` in paragraph 1 (f) shall apply only to vessels:

- which are registered or recorded in Poland or in a Member State of the Community,
- which sail under the flag of Poland or of a Member State of the Community,
- which are owned to an extent of at least 50 % by nationals of Poland or of Member States of the Community, or by a company with its head office in one of these States or in Poland, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of the members of such boards are nationals of Poland or of Member States of the Community and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to these States, to Poland, to their public bodies or to their nationals,
- of which the master and officers are nationals of Poland or of Member States of the Community,
- of which at least 75 % of the crew are nationals of Poland or of Member States of the Community.

3. The terms 'Poland` and 'the Community` shall also cover the territorial waters which surround Poland and the Member States of the Community.

Sea-going vessels, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the Community or of Poland provided that they satisfy the conditions set out in paragraph 2.

### Article 4

#### Sufficiently processed products

1. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from that in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and 3.

The expressions 'chapters` and 'headings` used in this Protocol shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (hereinafter referred to as the 'Harmonized System` or HS).

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2. For a product mentioned in columns 1 and 2 of the list in Annex II, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

(a) Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in the Community or in Poland, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the value of third-country materials imported into the Community or Poland.

(b) The term 'value' in the list in Annex II shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for these materials in the territory concerned.

Where the value of the originating materials used needs to be established, the provisions of the above subparagraph shall be applied *mutatis mutandis*.

(c) The term 'ex-works price' in the list in Annex II shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be repaid when the product obtained is exported.

(d) 'Customs value' shall be understood as the value determined in accordance with the Agreement on implementation of Article VII of the General Agreement on tariffs and trade, established in Geneva on 12 April 1979.

3. For the purpose of implementing paragraphs 1 and 2 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

(a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packaging and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;

(d) affixing marks, labels and other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Poland;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

## Article 5

### Neutral elements

In order to determine whether a product originates in the Community or in Poland, it shall not be necessary to establish whether the electrical power, fuel, plant and

equipment and machines and tools used to obtain such product or whether any materials or products used in the course of production which do not enter and which were not intended to enter into the final composition of the product originate in third countries or not.

#### Article 6

##### Accessories, spare parts and tools

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

#### Article 7

##### Sets

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

#### Article 8

##### Direct transport

1. The preferential treatment provided for under the Agreement applies only to products or materials which are transported between the territories of the Community and of Poland or, when the provisions of Article 2 are applied, of Hungary or the CSFR, without entering any other territory. However, goods originating in Poland or in the Community and constituting one single consignment which is not split up may be transported through territory other than that of the Community or Poland or, when the provisions of Article 2 apply, of Hungary or the CSFR, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities by the production of:

(a) a single transport document issued in the exporting country covering the passage through the country of transit;

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

- giving an exact description of the goods,
- stating the dates of unloading and reloading of the goods or of the embarkation or disembarkation, identifying the ships or other means of transport used, and
- certifying the conditions under which the goods remained in the transit country,

(c) or failing these, any substantiating documents.

#### Article 9

##### Territorial requirement

The conditions set out in this title relative to the acquisition of originating status must be fulfilled without interruption in the Community or in Poland except as provided for in Article 2.

If originating products exported from the Community or Poland to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operation beyond that necessary to preserve them in good condition while in that country.

## TITLE II PROOF OF ORIGIN

### Article 10

#### Movement certificate EUR.1

Evidence of originating status of products, within the meaning of this Protocol, shall be given by a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol.

### Article 11

#### Normal procedure for the issue of certificates

1. A movement certificate EUR.1 shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative. Such application shall be made on a form, a specimen of which appears in Annex III to this Protocol, which shall be completed in accordance with this Protocol. Applications for movement certificates EUR.1 must be preserved for at least two years by the customs authorities of the exporting State.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the products to be exported are such as to qualify for the issue of a movement certificate EUR.1.

He shall undertake to submit, at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above products carried out by the said authorities. Exporters must keep for at least two years the supporting documents referred to in this paragraph.

3. A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Agreement.

4. The movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The movement certificate EUR.1 shall be issued by the customs authorities of Poland if the goods to be exported can be considered as products originating in Poland within the meaning of Article 1 (2) of this Protocol.

5. Where the cumulation provisions of Article 1 or 2 are applied, the customs authorities of the Member States of the Community or of Poland may issue movement certificates EUR.1 under the conditions laid down in this Protocol if the goods to be exported can be considered as originating products within the meaning of this Protocol and provided that

the goods covered by the movement certificates EUR.1 are in the Community or in Poland.

In these cases movement certificates EUR.1 shall be issued subject to the presentation of the proof of origin previously issued or made out. This proof of origin must be kept for at least two years by the customs authorities of the exporting State.

6. Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential tariff arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions for issuing EUR.1 certificates have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in paragraph 1 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the products must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

9. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

10. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting State when the products to which it relates are exported. It shall be made available to the exporter as soon as actual export has been effected or ensured.

## Article 12

### Long-term certificates EUR.1

1. Notwithstanding the provisions of Article 11 (10), a movement certificate EUR.1 may be issued by the customs authorities of the exporting State when only part of the products to which it relates are exported, in the case of a certificate covering a series of exportations of the same products from the same exporter to the same importer, over a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'.

2. LT certificates shall be issued, in accordance with the provisions of Article 11, at the discretion of the customs authorities of the exporting State and according to their own judgment of the need for this procedure, only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the exporter shall immediately inform the customs authorities who issued the certificate.

3. Where the LT certificate procedure applies, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

4. Box 11 'Customs endorsement' of the EUR.1 certificate must be endorsed as usual by the customs authorities of the exporting State.

5. One of the following phrases shall be entered in box 7 of the EUR.1 certificate:

'CERTIFICADO LT VÁLIDO HASTA EL . . . '

'LT-CERTIFICAT GYLDIGT INDTIL . . . '

'LT-CERTIFICAT GUELTIG BIS . . .`  
'ÉÓÔÏÏÉÇÔÉÉÏÏ LT ÉÓÏÏÏ ÌAAÏÑÉ . . .`  
'LT-CERTIFICATE VALID UNTIL . . .`  
'CERTIFICAT LT VALABLE JUSQU'AU . . .`  
'CERTIFICATO LT VALIDO FINO AL . . .`  
'LT-CERTIFICAAT GELDIG TOT EN MET . . .`  
'LT-CERTIFICADO VALIDO ATE . . .`  
'LT-SWÍADECTWO WAZNE DO . . .`  
'LT-BIZONYITVANY ÉRVÉNYES . . .-IG`  
'LT-OSV OEDCĚNÍ PLATNĚ DO . . .`

(date indicated in Arabic numerals).

6. Reference is not required in box 8 and box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg or other measures (litres, m<sup>l</sup>, etc.). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 17, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may require him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

(a) when an invoice includes both goods originating in the Community or in one of the countries referred to in Article 2 of this Protocol and non-originating goods, the exporter shall distinguish clearly between these two categories;

(b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the names of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the Community and Poland.

The customs authorities of the exporting State may require that the entries which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

(c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;

(d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may however be produced at the customs office of importation within four months of their being made out by the exporter.

9. In the framework of the LT certificate procedure, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data-processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Poland on customs formalities and the use customs documents.

### Article 13

#### Issue of EUR.1 retrospectively

1. In exceptional circumstances a movement certificate EUR.1 may also be issued after export of the products to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances.

2. For the implementation of paragraph 1, the exporter must in the written application:

- indicate the place and date of export of the products to which the certificate relates,
- certify that no movement certificate EUR.1 was issued at the time of export of the products in question, and state the reasons.

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

Certificates issued retrospectively must be endorsed with one of the following phrases: 'NACHTRÄGLICH AUSGESTELLT', 'DELIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFOELGENDE', 'AAËAEÏËAAÍ AAË ÔÛÍ ÔÓÔAAÑÛÍ', 'EXPEDIDO A POSTERIORI', 'EMITADO A POSTERIORI', 'WYSTAWIONE RETROSPEKTYWNIÉ', 'KIADVA VISSZAMENOELEGES HATÁLLYAL', 'VYSTAVENO DODAT OECN OE`.

4. The endorsement referred to in paragraph 3 shall be inserted in the 'Remarks` box on the movement certificate EUR.

### Article 14

#### Issue of a duplicate EUR.1

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

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLIKAT', 'DUPLICATA`, 'DUPLICATO`, 'DUPLICAAT`, 'DUPLICATE`, 'ÁÍÔËÃÑÁOEÏ', 'DUPLICADO`, 'SEGUNDA VIA`, 'DUPLIKÁT`, 'MÁSOLAT`.

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

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

### Article 15

#### Simplified procedure for the issue of certificates

1. By way of derogation from Articles 11, 13 and 14 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.



so that such authorities may make any verification they think necessary before the departure of the goods.

12. The customs authorities of the exporting State may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

13. The provisions of this Article shall be without prejudice to the application of the rules of the Community, the Member States and Poland concerning customs formalities and the use of customs documents.

#### Article 16

##### Replacement of certificates

1. It shall at any time be possible to replace one or more movement certificates EUR.1 by one or more other certificates provided that this is done by the customs office or other competent authorities responsible for controlling the goods.

2. When products originating in the Community or in Poland and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the authorities concerned must issue a new EUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

3. The replacement certificate shall be regarded as a definite movement certificate EUR.1 for the purpose of the application of this Protocol, including the provisions of this Article.

4. The replacement certificate shall be issued on the basis of a written request from the re-exporter, after the authorities concerned have verified the information supplied in the applicant's request. The date and serial number of the original movement certificate EUR.1 shall be given in box 7.

#### Article 17

##### Validity of certificates

1. A movement certificate EUR.1 must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs office of the importing State where the products are entered.

2. Movement certificates EUR.1 which are submitted to the customs authorities of the importing State after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificates by the final date set is due to reasons of force majeure or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the products have been submitted to them before the said final date.

#### Article 18

##### Exhibitions

1. Products sent from the Community or Poland for exhibition in a country other than Poland or a Member State of the Community and sold after the exhibition for importation into Poland or the Community shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Poland and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from the Community or Poland to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to someone in the Community or Poland;
  - (c) the products have been consigned during the exhibition or immediately thereafter to the Community or Poland in the state in which they were sent for exhibition;
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A movement certificate EUR.1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

#### Article 19

##### Submission of certificates

Movement certificates EUR.1 shall be submitted to the customs authorities in the importing State in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

#### Article 20

##### Importation by instalments

Without prejudice to Article 4 (3) of this Protocol, where at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.

#### Article 21

##### Preservation of certificates

Movement certificates EUR.1 shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

#### Article 22

##### Form EUR.2

1. Notwithstanding Article 10, the evidence of originating status, within the meaning of this Protocol, for consignments containing only originating products and whose value does not exceed ECU 5 110 per consignment, shall be given by a form EUR.2, a specimen of which appears in Annex IV to this Protocol.
2. The form EUR.2 shall be completed and signed by the exporter or, under the exporters responsibility, by his authorized representative in accordance with this Protocol.

3. A form EUR.2 shall be completed for each consignment.
4. The exporter who applied for the form EUR.2 shall submit at the request of the customs authorities of the exporting State all supporting documents concerning the use of this form.
5. Articles 17, 19 and 21 shall apply mutatis mutandis to forms EUR.2.

#### Article 23

##### Discrepancies

The discovery of slight discrepancies between the statements made in the movement certificate EUR.1 or in the form EUR.2 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the document null and void if it is duly established that it corresponds to the products submitted.

#### Article 24

##### Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of traveller's personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR.1 or the completion of form EUR.2, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.  
Furthermore, the total value of these products must not exceed ECU 365 in the case of small packages or ECU 1 025 in the case of the contents of traveller's personal luggage.

#### Article 25

##### Amounts expressed in ecu

1. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ecu shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the latter shall accept them if the goods are involved in the currency of the exporting State or of another of the countries mentioned in Article 2 of this Protocol.  
If the goods are invoiced in the currency of another Member State of the Community the importing State shall recognize the amount notified by the country concerned.
2. Up to and including 30 April 1993, the ecu, to be used in any given national currency shall be the equivalent in that national currency of the ecu as at 3 October 1990. For each successive period of two years, it shall be the equivalent in that national currency of the ecu as at the first working day in October in the year immediately preceding that two-year period.

### TITLE III ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

#### Article 26

##### Communication of stamps and addresses

The customs authorities of the Member States and of Poland shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates and with the addresses of the customs authorities responsible for issuing movement certificates EUR.1 and for verifying those certificates and forms EUR.2.

#### Article 27

Verification of movement certificates EUR.1 and of forms EUR.2

1. Subsequent verification of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.
2. For the purpose of the subsequent verification of movement certificates EUR.1, the customs authorities of the exporting State must keep copies of the certificates, as well as any export documents referring to them, for at least two years.
3. In order to ensure the proper application of this Protocol, Poland and the Member States of the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1, including those issued under Article 11 (5), and the forms EUR.2 and the accuracy of the information concerning the actual origin of the products concerned.
4. Where an EUR.1 certificate has been issued under the conditions laid down in Article 11 (5), and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the EUR.1 certificate or certificates issued previously relating to those goods.
5. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall, return the movement certificate EUR.1 or form EUR.2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for an enquiry.  
The relevant commercial documents or a copy thereof, shall be attached to the certificate EUR.1 or form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.
6. If the customs authorities of the importing State decide to suspend execution of the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.
7. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or form EUR.2 apply to the products in question and whether those products can, in fact, qualify for the application of the preferential arrangements.  
If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of force majeure or exceptional circumstances, any benefit from the preferential treatment laid down in the Agreement.

8. Disputes which cannot be settled between the customs authorities of the importing State and those of the exporting State, or which raise a question as to the interpretation of this Protocol, shall be submitted to the Customs Cooperation Committee.

9. In all cases the settlement of disputes between the importer and the customs authorities of the importing State shall be under the legislation of the said State.

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

11. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the products would be accepted as originating products under this Protocol only after completion of such aspects of administrative cooperation set down in this Protocol which may have been activated, including in particular the verification procedure.

Likewise, products would be refused treatment as originating products under this Protocol only after the completion of the verification procedure.

#### Article 28

##### Penalties

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

#### Article 29

##### Free zones

The Member States and Poland shall take all necessary steps to ensure that products traded under cover of a movement certificate EUR.1, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

#### TITLE IV CEUTA AND MELILLA

##### Article 30

##### Application of the Protocol

1. The term 'Community' used in this Protocol does not cover Ceuta or Melilla. The term 'products originating in the Community' does not cover products originating in these zones.

2. This protocol shall apply *mutatis mutandis* to products originating in Ceuta and Melilla, subject to particular conditions set out in Article 31.

##### Article 31

##### Special conditions

1. The following provisions shall apply instead of Article 1 and references to that Article shall apply *mutatis mutandis* to this Article.

2. Providing they have been transported directly in accordance with the provisions of Article 8, the following shall be considered as:
- (1) products originating in Ceuta and Melilla:
    - (a) products wholly obtained in Ceuta and Melilla;
    - (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
      - (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of this Protocol; or that
      - (ii) those products are originating in Poland or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 4 (3);
  - (2) products originating in Poland:
    - (a) products wholly obtained in Poland;
    - (b) products obtained in Poland in the manufacture of which products other than those referred to in (a) are used, provided that:
      - (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of this Protocol; or that
      - (ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 4 (3).
3. Ceuta and Melilla shall be considered as a single territory.
4. The exporter or his authorized representative shall enter 'Poland` and 'Ceuta and Melilla` in box 2 of movement certificates EUR.1. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1.
5. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

## TITLE V FINAL PROVISIONS

### Article 32

#### Amendments to the Protocol

The Association Council shall examine at two-yearly intervals, or whenever Poland or the Community so request, the application of the provisions of this Protocol, with a view to making any necessary amendments or adaptations.

Such examination shall take into account in particular the participation of the Contracting Parties in free trade zones or customs unions with third countries.

### Article 33

#### Customs Cooperation Committee

1. A Customs Cooperation Committee shall be set up, charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Committee shall be composed, on the one hand, of experts of the Member States and of officials of the department of the Commission of the European Communities who are responsible for customs questions and, on the other hand, of experts nominated by Poland.

#### Article 34

##### Petroleum products

The products set out in Annex VI shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply, *mutatis mutandis*, to these products.

#### Article 35

##### Annexes

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

#### Article 36

##### Implementation of the Protocol

The Community and Poland shall each take the steps necessary to implement this Protocol.

#### Article 37

##### Arrangements with Hungary and the CSFR

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Hungary and the CSFR enabling this Protocol to be applied. The Contracting Parties shall notify each other of measures taken to this effect.

#### Article 38

##### Goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are in the Community or in Poland or, in so far as the provisions of Article 2 are applicable, in Hungary or the CSFR, in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR.1 endorsed retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

## ANNEX I

### NOTES

#### Foreword

These notes shall apply, where appropriate, to all manufactured products using non-originating materials, even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 4 (1).

#### Note 1

1.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the

rule in column 3 applies only to the part of that heading or chapter as described in column 2.

1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

1.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

#### Note 2

2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.

2.2. The term 'material' covers any ingredient, raw material, component or part, etc., used in the manufacture of the product.

2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

2.4. The term 'goods' covers both materials and products.

#### Note 3

3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 4 (1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.

3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.

3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No . . . .' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

3.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

For example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224. If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of Article 4 (3).

3.6. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3 for the interpretation of the Harmonized System, the unit of qualification shall be determined in respect of each item in the set: this provision is equally applicable to sets of headings Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the origin rules,
- where, under General Rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### Note 4

4.1. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

4.2. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

For example:

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used:

For example:

The rule for sewing machines specifies that both the thread tension mechanism used and the zigzag mechanism used must originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

4.3. When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

For example:

The rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

For example:

In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is the fibre stage.

See also Note 7.3 in relation to textiles.

4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

#### Note 5

5.1. The term 'natural fibres` is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term 'natural fibres` includes fibres that have been carded, combed or otherwise processed but not spun.

5.2. The term 'natural fibres` includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

5.3. The terms 'textile pulp`, 'chemical materials` and 'paper-making materials` are used in the list to describe the materials not classified in chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

5.4. The term 'man-made staple fibres` is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos 5501 to 5507.

#### Note 6

6.1. In the case of the products classified within those headings in the list to which a reference is made to this Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).

6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,

- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

For example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % of the yarn.

For example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used up to a weight of 10 % of the fabric.

For example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

For example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

For example:

A carpet with tufts made from both artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.

6.4. In the case of fabrics incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

#### Note 7

7.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials with the exception of linings and interlinings which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that they are classified in a heading other than that of

the product and that their value does not exceed 8 % of the ex-works price of the product.

7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.

7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example:

If a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

## ANNEX II

>TABLE POSITION>

## ANNEX III

### MOVEMENT CERTIFICATES EUR.1

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.

2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The competent authorities of the Member States of the Community and of Poland may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

### MOVEMENT CERTIFICATE

>START OF GRAPHIC>

1. Exporter (Name, full address, country)

3. Consignee (Name, full address, country) (Optional)

EUR.1 No A 000.000

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Makes and numbers; Number and kind of packages (∂); Description of goods

9. Gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (Σ)

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Date .....

Stamp

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

.....

(Signature)

(∂) If goods are not packed, indicate number of articles or state 'in bulk` as appropriate.

(Σ) Complete only where the regulations of the exporting country or territory require.13.

REQUEST FOR VERIFICATION, to:

14. RESULT OF VERIFICATION,

Verification carried out shows that this certificate (∂)

was issued by the customs office indicated and that the information contained therein is accurate.

does not meet the requirements as to authenticity and accuracy (see remarks appended).

Verification of the authenticity and accuracy of this certificate is requested.

.....

(Place and date)

.....

(Place and date)

Stamp

Stamp

.....

(Signature)

.....

(Signature)

(∂) Insert X in the appropriate box. NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified. >END OF GRAPHIC<

APPLICATION FOR A MOVEMENT CERTIFICATE

>START OF GRAPHIC<

1. Exporter (Name, full address, country)
3. Consignee (Name, full address, country) (Optional)

EUR.1 No A 000.000

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

4. Country, group of countries or territory in which the products are considered as originating
5. Country, group of countries or territory of destination
6. Transport details (Optional)
7. Remarks
8. Item number; Makes and numbers; Number and kind of packages (∂); Description of goods
9. Gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.)
10. Invoices (Optional)

(∂) If goods are not packed, indicate number of articles or state 'in bulk` as appropriate.

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,  
DECLARE that the goods meet the conditions required for the issue of the attached  
certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the  
above conditions:

.....  
.....  
.....  
.....

SUBMIT the following supporting documents (ð):

.....  
.....  
.....  
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting  
evidence which these authorities may require for the purpose of issuing the attached  
certificate, and undertake, if required, to agree to any inspection of my accounts and to  
any check on the processes of manufacture of the above goods, carried out by the said  
authorities;

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

(ð) For example: import documents, movement certificates, invoices, manufacturer's  
declarations, etc., referring to the products used in manufacture or to the goods re-  
exported in the same state.>END OF GRAPHIC>

#### ANNEX IV

##### FORM EUR.2

1. Form EUR.2 shall be made out on the form of which a specimen appears in this Annex.  
This form shall be printed in one or more of the languages in which the Agreement is  
drawn up. Forms shall be made out in one of these languages and in accordance with the  
provisions of the domestic law of the exporting State. If they are handwritten, they shall  
be completed in ink and in capital letters.

2. Each Form EUR.2 shall measure 210 × 148 mm; a maximum tolerance of up to minus  
5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized  
for writing, not containing mechanical pulp and weighing not less than 64 g/m<sup>2</sup>.

3. The competent authorities of the Member States of the Community and of Poland  
may reserve the right to print the forms themselves or may have them printed by  
approved printers. In the latter case each form must include a reference to such  
approval. Each form must bear the name and address of the printer or a mark by which  
the printer can be identified. It shall also bear a serial number, either printed or not, by  
which it can be identified.

>START OF GRAPHIC>

FORM EUR.2 No

1

Form used in preferential trade

between (∂) ..... and .....

2

Exporter (Name, full address, country)

3

Declaration by exporter

I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.

4

Consignee (Name, full address, country)

5

Place and date

6

Signature of exporter

7

Remarks (Σ)

8

Country of origin (II)

9

Country of destination (4)

10

Gross weight (kg)

11

Marks; Numbers of consignment; Description of goods

12

Authority in the exporting country (4)

responsible for verification of the declaration by the exporter

(∂) Insert the countries, groups of countries or territories concerned.

(Σ) Refer to any verification already carried out by the appropriate authorities.

(II) The term 'country of origin` means country, group of countries or territory where the goods are considered to be originating.

(4) The term 'country` means country, group of countries or territory of destination.(RECTO)

Before completing this form read carefully the instructions on the other side.

13

Request for verification

14

Result of verification

The verification of the declaration by the exporter on the front of this form is requested (\*)

Verification carried out shows that (∂)

the statements and particulars given in this form are accurate

this form does not meet the requirements as to accuracy and authenticity (see remarks appended)

..... ,

(Place and date)

.....

Stamp

19 .....

..... ,

(Place and date)

.....

Stamp

19 .....

.....

(Signature)

.....

(Signature)

(∂) Insert X in the appropriate box.

(\*) Subsequent verifications of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question. Instructions for the completion of form EUR.2

1. A form EUR.2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.

2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR.2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.

3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.

4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

(VERSO)>END OF GRAPHIC<

#### ANNEX V

Specimen impression of the stamp mentioned in Article 15 (3) (b)

>START OF GRAPHIC<

JHH

30 mm

HHj

JHH

30 mm

HHj

(∂)

EUR.1

(Σ)

(∂) Initials or coat of arms of the exporting State.

(Σ) Such information as is necessary for the identification of the approved exporter.>END OF GRAPHIC<

## ANNEX VI

>TABLE POSITION<

### PROTOCOL 5 to the Europe Agreement ('the Agreement')

#### CHAPTER I Specific provisions relating to trade between Spain and Poland

##### Article 1

The provisions of the Agreement relating to trade in Title III shall be amended as follows in order to take account of the measures and undertakings listed in the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities (hereinafter called 'the Act of Accession').

##### Article 2

Under the Act of Accession Spain shall not grant to products originating in Poland more favourable treatment than it provides for imports originating or in free circulation in other Member States.

##### Article 3

1. Customs duties on imports applicable by the Kingdom of Spain to industrial products originating in Poland and referred to in Article 9 of the Agreement and in Protocols 1 and 2 and to the non-agricultural components of products included in Protocol 3 shall be abolished according to the procedure and timetables set forth in this Article.

2. Tariff dismantling shall start from the duties actually charged by the Kingdom of Spain in its trade with third countries on 1 January 1985 in accordance with the following timetable:

- from the entry into force of the Agreement the difference between those duties and the duties applied by the Community of Ten on that date shall be reduced to 10 %.
- on 1 January 1993 duties shall be aligned on those applied by the Community of Ten.

##### Article 4

1. Duties applied by the Kingdom of Spain to agricultural products as defined in Article 18 of the Agreement originating in Poland and listed in Annexes VIII and X of the Agreement shall be progressively aligned with those applied by the Community of Ten in accordance with the procedure and timetables set out in Articles 75 (2) and 75 (3) of the Act of Accession.

2. Levies applied by the Kingdom of Spain to agricultural products referred to in Article 20 (2) of the Agreement originating in Poland and listed in Annex VIII, and to the agricultural component of products referred to in Protocol 3 originating in Poland, shall be the levies applied each year by the Community of Ten adjusted by the accession compensatory amounts as set out in the Act of Accession.

##### Article 5

The implementation by Spain of the undertakings covered by Article 9 (4) of the Agreement shall take place at the time set for the remaining Member States always provided that Poland has been removed from the scope of Regulations (EEC) No

1765/82 and (EEC) No 3420/83 on import arrangements for products originating in State-trading countries.

#### Article 6

Quantitative restrictions may be applied to imports into Spain of products originating in Poland:

- (a) until 31 December 1992 in respect of the products listed in Annex A;
- (b) until 31 December 1995 in respect of the products listed in Annex B.

#### Article 7

Application of the provisions of this Protocol shall be without prejudice to Council Regulation (EEC) No 1911/91 of 26 June 1991 on the application of the provisions of Community law to the Canary Islands or Council Decision 91/314/EEC of 26 June 1991 setting up a programme of options specific to the remote and insular nature of the Canary Islands (Peseican).

### CHAPTER II Specific provisions relating to trade between Portugal and Poland

#### Article 8

The provisions of the Agreement relating to trade in Title III shall be amended as follows in order to take account of the measures and undertakings listed in the Act of Accession.

#### Article 9

Under the Act of Accession Portugal shall not grant Poland more favourable treatment than is provided for imports originating in other Member States.

#### Article 10

1. The duties applicable by the Portuguese Republic to industrial products originating in Poland and referred to in Article 9 of the Agreement and in Protocols 1 and 2 and to the non-agricultural components of products included in Protocol 3 shall be phased out according to the procedure and timetables set forth in this Article.

2. In respect of industrial products other than those included in Annexes II and III to the Agreement tariff dismantling shall take as its basic starting point the duties actually applied by the Portuguese Republic in its trade with the Community of Ten on 1 January 1985:

- from the entry into force of the Agreement provided that this does not occur before 1 January 1992, duties shall be reduced to 15 % of the basic duty,
- on 1 January 1993 duties shall be aligned on those applied by the Community of Ten. However, for products referred to in Annex XXXI of the Act of Accession tariff dismantling shall be carried out according to the same timetable and start from the duties actually applied by the Portuguese Republic in its trade with third countries on 1 January 1985.

3. For products included in Annex II to the Agreement tariff dismantling shall start from the duties actually charged by the Portuguese Republic in its trade with third countries on 1 January 1985 in accordance with the following timetable:

- from the entry into force of the Agreement the difference between those duties and the duties applied by the Community of Ten on that date shall be reduced to 15 %,
- on 1 January 1993 duties shall be aligned on those applied by the Community of Ten.

4. For products included in Annex III of the Agreement, and within the limits set by the Community tariff quotas referred to in Article 9 (3) of the Agreement, reductions in duties shall be carried out in accordance with the procedure and timetables set out in paragraph 2 of this Article.

Beyond the limits set by Community tariff quotas the rules laid down in paragraph 3 shall apply.

#### Article 11

1. The duties applied by the Portuguese Republic to agricultural products as defined in Article 18 of the Agreement originating in Poland and listed in Annexes VIII and X of the Agreement shall be progressively aligned with those applied by the Community of Ten in accordance with the procedure and timetables set out below in this Article.

2. For agricultural products other than those referred to in paragraph 3 the Portuguese Republic shall reduce its tariffs from those actually applied by it in its trade with third countries on 1 January 1985. Each year the difference between those tariffs and those applied by the Community of Ten shall be reduced in accordance with the following timetable:

- from the entry into force of the Agreement the difference shall be reduced to 36,3 % of the original difference,
- on 1 January 1993 the difference shall be reduced to 27,2 % of the original difference,
- on 1 January 1994 the difference shall be reduced to 18,1 % of the original difference,
- on 1 January 1995 the difference shall be reduced to 9 % of the original difference,
- from 1 January 1996 the Portuguese Republic shall apply the same duties as the Community of Ten.

3. The Portuguese Republic shall apply a duty to the agricultural products referred to in Regulations (EEC) No 136/66, (EEC) No 804/68, (EEC) No 805/68, (EEC) No 1035/72, (EEC) No 2727/75, (EEC) No 2759/75, (EEC) No 2771/75, (EEC) No 2777/75, (EEC) No 1418/76 and (EEC) No 822/87, which reduces the difference between the duty actually applied on 31 December 1990 and the preferential duty in accordance with the following timetable:

- from the entry into force of the Agreement the difference shall be reduced to 66,6 % of the initial difference,
- on 1 January 1993 the difference shall be reduced to 49,9 % of the initial difference,
- on 1 January 1994 the difference shall be reduced to 33,2 % of the initial difference,
- on 1 January 1995 the difference shall be reduced to 16,5 % of the initial difference.

Portugal shall apply preferential rates in full from 1 January 1996.

#### Article 12

The implementation by Portugal of the undertakings covered by Article 9 (4) of the European Agreement shall take place at the time set for the remaining Member States always provided that Poland has been removed from the scope of Regulations (EEC) No 1765/82 and (EEC) No 3420/83 on import arrangements for products originating in State-trading countries.

#### Article 13

Quantitative restrictions may be applied to imports into Portugal of products originating in Poland:

- (a) until 31 December 1992 in respect of the products listed in Annex C;

(b) until 31 December 1995 in respect of the products in Annex D.

ANNEX A

>TABLE POSITION>

ANNEX B

>TABLE POSITION>

ANNEX C

>TABLE POSITION>

ANNEX D

0103 10 00

0103 91 10

0103 92 11

0103 92 19

0701 10 00

0701 90 10

0701 90 51

0701 90 59

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PROTOCOL 6 on mutual assistance in customs matters

Article 1

Definitions

For the purposes of this Protocol:

(a) 'customs legislation' shall mean provisions applicable in the territories of the Contracting Parties governing the import, export, transit of goods and their placing

under any other customs procedure, including measures of prohibition, restriction and control adopted by the said Parties;

(b) 'customs duties' shall mean all duties, taxes, fees or any other charges which are levied and collected in the territories of the Contracting Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;

(c) 'applicant authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which makes a request for assistance in customs matters;

(d) 'requested authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which receives a request for assistance in customs matters;

(e) 'contravention' shall mean any violation of the customs legislation as well as any attempted violation of such legislation.

## Article 2

### Scope

1. The Contracting Parties shall assist each other, in the manner and under the conditions laid down in this Protocol, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of contraventions of this legislation.

2. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of the judicial authority, unless those authorities so agree.

## Article 3

### Assistance on request

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information to enable it to ensure that customs legislation is correctly applied, including information regarding operations noted or planned which contravene or would contravene such legislation.

2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall take the necessary steps to ensure that a surveillance is kept on:

(a) natural or legal persons concerning whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation;

(b) movement of goods notified as possibly giving rise to substantial contraventions of customs legislation;

(c) means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation.

## Article 4

### Spontaneous assistance

The Contracting Parties shall within their competences provide each other with assistance if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- operations which have contravened, contravene or would contravene such legislation and which may be of interest to other Contracting Parties;
- new means or methods employed in realizing such operations;
- goods known to be subject to substantial contravention of customs legislation on import, export, transit or any other customs procedure.

#### Article 5

##### Delivery/Notification

At the request of the applicant authority, the requested authority shall in accordance with its legislation take all necessary measures in order:

- to deliver all documents, and
- to notify all decisions

falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case Article 6 (3) is applicable.

#### Article 6

##### Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. Documents necessary for the execution of such requests shall accompany the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority making the request;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the laws, rules, and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons being the target of the investigations;
- (f) a summary of the relevant facts, except in cases provided for in Article 5.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to such authority.

4. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, take place.

#### Article 7

##### Execution of requests

1. In order to comply with a request for assistance, the requested authority or, when the latter cannot act on its own, the administrative department to which the request has been addressed by this authority, shall proceed, within its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out.

2. Requests for assistance will be executed in accordance with the laws, rules, and other legal instruments of the requested Contracting Party.

3. Duly authorized officials of a Contracting Party may, with the agreement of the other Contracting Party involved and within the conditions laid down by the latter, obtain from the offices of the requested authority or other authority for which the requested authority is responsible, information relating to the contravention of customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Officials of a Contracting Party may, with the agreement of the other Contracting Party, be present at enquiries carried out in the latter's territory.

#### Article 8

Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in the form of documents, certified copies of documents, reports and the like.

2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose.

#### Article 9

Exceptions to the obligation to provide assistance

1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:

(a) be likely to prejudice sovereignty, public policy (l'ordre publique), security or other essential interests; or

(b) involve currency or tax regulations other than regulations concerning customs duties; or

(c) violate an industrial, commercial or professional secret.

2. Where the applicant authority asks for assistance which it would itself be unable to provide if so asked, it shall draw attention to that fact in its request. It shall then be left to the requested authority to decide how to respond to such a request.

3. If assistance is withheld or denied, the decision and the reasons therefore must be notified to the applicant authority without delay.

#### Article 10

Obligation to observe confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended under the relevant laws applicable in the Contracting Party which received it and the corresponding provisions applying to the Community authorities.

2. Nominative data shall not be transmitted whenever there are reasonable grounds to believe that the transfer or the use made of the data transmitted would be contrary to the basic legal principles of one of the Parties, and, in particular, if the person concerned would suffer undue disadvantages. Upon request, the receiving Party shall inform the furnishing Party of the use made of the information supplied and of the results achieved.

3. Nominative data may only be transmitted to customs authorities and, in the case of need for prosecution purposes, to public prosecution and judicial authorities. Other persons or authorities may obtain such information only upon previous authorization by the furnishing authority.

4. The furnishing Party shall verify the accuracy of the information to be transferred. Whenever it appears that the information supplied was inaccurate or to be deleted, the

receiving Party shall be notified without delay. The latter shall be obliged to carry out the correction or deletion.

5. Without prejudice to cases of prevailing public interest, the person concerned may obtain, upon request, information on the data stores and the purpose of this storage.

#### Article 11

##### Use of information

1. Information obtained shall be used solely for the purposes of this Protocol and may be used within each Contracting Party for other purposes only with the prior written consent of the administrative authority which furnished the information and shall be subject to any restrictions laid down by that authority. These provisions are not applicable to information concerning offences relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities directly involved in the combatting of illicit drug traffic, within the limits of Article 2.

2. Paragraph 1 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation.

3. The Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

#### Article 12

##### Experts and witnesses

An official of a requested authority may be authorized to appear, within the limitations of the authorization granted, as expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol in the jurisdiction of another Contracting Party, and produce such objects, documents or authenticated copies thereof, as may be needed for the proceedings. The request for an appearance must indicate specifically on what matter and by virtue of what title or qualification the official will be questioned.

#### Article 13

##### Assistance expenses

The Contracting Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses and to interpreters and translators who are not dependent upon public services.

#### Article 14

##### Implementation

1. The management of this Protocol shall be entrusted to the central customs authorities of Poland on the one hand, and the competent services of the Commission and, where appropriate, the customs authorities of the Member States on the other. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.

2. The Contracting Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Article.

#### Article 15

##### Complementarity

1. This Protocol shall complement and not impede application of any agreements on mutual assistance which have been concluded or may be concluded between individual or several Member States and Poland. Nor shall it preclude more extensive mutual assistance granted under such agreements.

2. Without prejudice to Article 11, these agreements shall not prejudice Community provisions governing the communication between the competent services of the Commission and the customs authorities of the Member States of any information obtained in customs matters which could be of Community interest.

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