ANNEX I
List of products referred to in Articles 9 and 19 of the Agreement

ANNEX IIa
List of products referred to in the first subparagraph of Article 10 (2)

ANNEX IIb
List of products referred to in the second subparagraph of Article 10 (2)

ANNEX III
List of products referred to in Article 10 (3)

ANNEX IV
List of products referred to in Article 11 (1)

ANNEX V
List of products referred to in Article 11 (2)

ANNEX VI
List of products referred to in Article 11 (3)

ANNEX VII related to the provisions of Article 11 (4)
Bulgaria shall abolish by the end of the transitional period at the latest the prohibition on imports of cars at least 10 years old or older, calculated from the date of the first registration falling under the following codes of the Bulgarian Customs Tariff:

- 8703 21 1 0
- 8703 22 1 0
- 8703 23 1 0
- 8703 24 1 0
- 8703 31 1 0
- 8703 32 1 0
- 8703 33 1 0
- 8703 90 1 0

ANNEX VIII related to the provisions of Article 13
Bulgaria shall abolish on its imports from the Community charges having an effect equivalent to customs duties on imports in accordance with the following timetable:
- five years after the entry into force of the Agreement at the latest the 10 % import tax on imports of cars of a cylinder capacity of 2 500 and more cm3 falling within the following codes of the Bulgarian Customs Tariff:
The tax will be progressively phased out as follows:
- one year after the date of the entry into force of the Agreement the tax shall be reduced to 8 %,
- three years after the entry into force of the Agreement the tax shall be reduced to 4 %,
- five years after the entry into force of the Agreement the remaining tax shall be eliminated;
- five years after the entry into force of the Agreement at the latest the 5 % import tax on imports of perfumery and cosmetics falling within the following codes of the Bulgarian Customs Tariff:
  3304
  3305
  3306
  3307
- by January 1995 at the latest the 0.5 % customs clearance fee will be transformed to reflect only the services rendered for customs clearing.

ANNEX IX related to the provisions of Article 14 (3)
1. Bulgaria shall abolish at the latest by the end of the fifth year after entry into force of the Agreement the non-automatic licensing on exports of products falling under the following codes of the Bulgarian Customs Tariff:
Waste and scrap of ferrous metals
  7204 10 00
  7204 21 00
  7204 29 00
  7204 30 00
  7204 41 00
  7204 49 00
Waste and scrap of non-ferrous metals
  7404 00 00
  7503 00 00
  7602 00 00
  7802 00 00
  7902 00 00
  8002 00 00
Bulgaria reserves the right within the five-year period to replace the non-automatic licensing with an export tax which will be abolished in accordance with the provisions of Article 14 (1).
2. Bulgaria shall replace not later that 1 January 1994 the export ceilings on raw hides of bovine, ovine and caprine animals and pig's skins falling under the following codes of the Bulgarian Customs Tariff:
  4101
  4102
  4103 10 00
  4103 90 00
  4107
by export taxes which will be eliminated at the latest by the end of the fifth year after entry into force of the Agreement in accordance with the provisions of Article 14 (1).

ANNEX X
Goods referred to in Article 18

ANNEX XIa
List of products referred to in Article 21 (2) (1)
The products listed in this Annex will be subject to a 50 % levy reduction

(1) Notwithstanding the rules for 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 codes and corresponding description taken together.

ANNEX XIb
List of products referred to in Article 21 (2) (1)

ANNEX XIIa
List of products referred to in Article 21 (3)
Bulgaria shall abolish from the entry into force of the Agreement the quantitative restrictions on imports originating in the Community of the following products:
import quotas for the period 1 November to 31 May for:
ex 0702 00 00 greenhouse tomatoes
ex 0707 00 00 greenhouse cucumbers.

ANNEX XIIb
List of products referred to in Article 21 (3)
Products originating in the Community for which Bulgaria shall issue import licences automatically up to the quantities indicated

Further quantities of these products originating in the Community may be imported into Bulgaria within the limits of, and under the conditions applied to, the global Bulgarian quotas for the products in question.

ANNEX XIIIa
List of products referred to in Article 21 (4) (1)
Imports into the Community of the following products originating in Bulgaria shall be subject to the concessions set out below:
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 years.
ANNEX XIIIb
List of products referred to in Article 21 (4) (1)
Imports into the Community of the following products originating in Bulgaria shall be subject to the concessions set out below:

Annex to Annexes XIb and XIIIb
Minimum import price arrangement for certain soft fruit for processing
1. Minimum import prices are fixed for each marketing year for the following products:

The minimum import prices are fixed by the Community in consultation with Bulgaria, 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 two-week period the average unit value for each product listed in paragraph 1, imported into 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 normal annual imports.

3. In the event of failure to observe 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 Bulgaria.

ANNEX XIVa
List of products referred to in Article 21 (4) (1)
The quantities imported from the Community into Bulgaria under the tariff headings of the Bulgarian Customs Tariff referred to in this Annex will be subject to reduction of the applicable duty and of charges having an equivalent effect of: - 10 % in the first year, - 20 % in the second year, and - 30 % in the successive years.

(1) Notwithstanding the rules for the interpretation of the Bulgarian Customs Tariff (BCT), 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 BCT codes. Where ex BCT codes are indicated, the preferential scheme is to be determined by application of the BCT codes and corresponding description taken together.

ANNEX XIVb
List of products referred to in Article 21 (4) (1)
The quantities imported from the Community into Bulgaria under the tariff headings of the Bulgarian Customs Tariff referred to in this Annex will be subject to reduction of the applicable duty and of charges having an equivalent effect of: - 5 % in the first year, - 10 % in the second year, and - 15 % in the successive years.

(1) Notwithstanding the rules for the interpretation of the Bulgarian Customs Tariff (BCT), 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 BCT codes. Where ex BCT codes are
indicated, the preferential is to be determined by application of the BCT codes and
corresponding description taken together.

ANNEX XVa
Legal acts relating to real-estate property in frontier regions in accordance with
legislation in force in certain Member States of the Community

ANNEX XVb
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 drafts.
   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, 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.

The following activities are excluded from the definition of financial services:
(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 of public retirement plans, except when those activities may be carried out by financial service providers in competition with public entities or private institutions.

ANNEX XVc
Sectors to be excluded from national treatment for a certain period of time
I. Acquisition of participation which ensures a majority in adopting decisions or blocks the adoption of decisions in companies engaged in the activities of manufacturing or trading with weapons, munitions or military equipment, banking and insurance, prospecting, development or extraction of natural resources from the territorial sea, continental shelf or the exclusive economic zone.
II. Representation at court and legal services not including legal advice in business related matters.
III. Arrangement of gambling games, lotteries, etc.

ANNEX XVd
Excluded sectors
I. Acquisition of land.
II. Acquisition of dwellings save for the case where construction rights have been performed or through a procedure established by law.
III. Owning real estate property in certain geographic regions as foreseen in Article 5, paragraph 3.3 of the Bulgarian Law on the economic activity of foreign persons and on the protection of foreign investments.

ANNEX XVI
Intellectual property
1. Paragraph 2 of Article 67 concerns the following multilateral conventions:
   - Protocol relating to the Madrid Agreement concerning the international registration of marks (Madrid 1989);
   - International Convention for the protection of performers, producers of phonograms and broadcasting organizations (Rome, 1961);
2. The Association Council may decide that paragraph 2 of Article 67 shall apply to other present or future multilateral conventions, in particular the GATT-TRIPS (trade related intellectual property right) agreement.
3. The Contracting Parties confirm the importance they attach to the obligations arising from the following multilateral conventions:
4. Before the end of the first stage, Bulgaria 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 the provisions of Article 76, paragraph 1 referring to intellectual property, Contracting Parties shall be Bulgaria, 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 76, paragraph 1.

6. The provisions of this Annex and of the provisions of Article 76, paragraph 1 referring to intellectual property are without prejudice to the competence of the European Economic Community and its Member States in matters of industrial, intellectual and commercial property.

**PROTOCOL 1 on textile and clothing products**

**Article 1**

This Protocol applies to the textile and clothing products (hereinafter 'textile products') defined as follows:

- for quantitative purposes, textile products are those listed in Annex I to the Bilateral Agreement between the Community and Bulgaria on trade in textile products initialled on 11 July 1986 and applied provisionally since 1 January 1987, as amended by the exchange of letters initialled in Brussels on 21 November 1991 and by the exchange of letters initialled in Brussels on 18 December 1992,
- for tariff purposes, textile products are those in Section XI (Chapters 50 to 63) of the combined nomenclature of the Community, and of the Bulgarian Customs Tariff respectively.

**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 Bulgaria 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 Bulgaria to textile products falling within Section XI (Chapters 50 to 63) of the Bulgarian Customs Tariff and originating in the Community in accordance with Protocol 4 of the Agreement shall be progressively eliminated as provided for in Article 11 of the Agreement.

3. The customs duties applicable to compensating products imported into the Community which originate in Bulgaria within the meaning of Protocol 4 of the Agreement, and which result from operations in Bulgaria in accordance with Council Regulation (EEC) No 636/82, shall be eliminated on the date of the entry into force of the Agreement.

4. The provisions of Articles 12 and 13 of the Agreement shall apply to trade in textile products between the Parties.

Article 3

1. From the date of the entry into force of the Agreement until the entry into force of the Protocol referred to in paragraph 2 below, the quantitative arrangements and other related issues regarding exports of textile products originating in Bulgaria to the Community shall continue to be governed by the Bilateral Agreement on trade in textile products between the Community and Bulgaria, initialled on 11 July 1986 and applied provisionally since 1 January 1987, as amended by the exchange of letters initialled in Brussels on 21 November 1991 and by the exchange of letters initialled in Brussels on 18 December 1992. The Parties agree to amend as necessary the aforementioned Bilateral Agreement on trade in textile products to take account of the Community's policy on textiles after 1 January 1993.

The Parties agree that, as regards exports to the Community of textiles products originating in Bulgaria, Article 26 (2) and Article 31 of the Agreement shall not apply during the period of application of the aforementioned Bilateral Agreement on trade in textile products.

2. Bulgaria 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 possible, taking into account the future regime governing international trade in textile products under discussion in the multilateral negotiations in Geneva. 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 integration period to be decided in the Uruguay Round negotiations starting from 1 January 1994 and it shall not be shorter than five years starting from 1 January 1993 or from the entry into force of the Agreement, if later. The new Protocol shall follow on the expiration of the agreement on textile products referred to in paragraph 1 above.

3. Taking into account the development of textile trade between the Parties, the degree of access of textile exports originating in the Community to Bulgaria 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 26 (2) and Article 31 of the Agreement, provision for a specific textiles safeguard mechanism shall also be made in the new Protocol. Such a mechanism shall not be globally more restrictive than the safeguard mechanism provided for in the textile Agreement referred to in paragraph 1 above.

4. Quantitative restrictions and measures of equivalent effect on imports of Community textile products into Bulgaria shall be abolished over the same period as is envisaged for
the elimination of quantitative restrictions and measures of equivalent effect on imports of Bulgarian textile products into the Community.

Article 4
From the entry into force of the Agreement, no new quantitative restrictions or measures having equivalent effect shall be imposed except as provided for under the Agreement and its Protocols. In no case shall non-tariff barriers be applied in trade in textile products between the Community and Bulgaria after the transitional period provided for in Article 7 of the Agreement.

PROTOCOL 2 on ECSC products
Article 1
This Protocol applies to products listed in Annex I to this Protocol.

CHAPTER I ECSC steel products

Article 2
Customs duties on imports applicable in the Community on ECSC steel products originating in Bulgaria shall be progressively abolished in accordance with the following timetable:
1. each duty shall be reduced to 80 % of the basic duty on the date of entry into force of the Agreement;
2. further reductions to 60, 40, 20 and 0 % of the basic duty shall be made at the beginning of the second, third, fourth and fifth years respectively after the entry into force of the Agreement.

Article 3
1. Customs duties on imports applicable in Bulgaria to ECSC steel products originating in the Community which are listed in Annex II to this Protocol shall be abolished on the date of entry into force of the Agreement.
2. Customs duties on imports applicable in Bulgaria to ECSC steel products originating in the Community which are listed in Annex III to this Protocol shall be progressively reduced in accordance with the following timetable:
   - one year after the entry into force of the Agreement, each duty shall be reduced to 80 % of the basic duty,
   - three years after the entry into force of the Agreement, each duty shall be reduced to 60 % of the basic duty,
   - five years after the entry into force of the Agreement the remaining duties shall be eliminated.
3. Customs duties on imports applicable in Bulgaria to ECSC steel products originating in the Community which are listed in Annex IV to this Protocol shall be progressively reduced in accordance with the following timetable:
   - three years after the entry into force of the Agreement, each duty shall be reduced to 80 % of the basic duty,
   - five years after the entry into force of the Agreement, each duty shall be reduced to 60 % of the basic duty,
   - six years after the entry into force of the Agreement, each duty shall be reduced to 45 % of the basic duty,
- seven years after the entry into force of the Agreement, each duty shall be reduced to 30 % of the basic duty,
- eight years after the entry into force of the Agreement, each duty shall be reduced to 15 % of the basic duty,
- nine years after the entry into force of the Agreement the remaining duties shall be eliminated.

Article 4
1. Quantitative restrictions and measures having equivalent effect on imports into the Community of ECSC steel products originating in Bulgaria shall be abolished on the date of the entry into force of the Agreement.
2. Quantitative restrictions and measures of equivalent effect on imports into Bulgaria of ECSC steel products originating in the Community shall be abolished on the date of the entry into force of the Agreement.

Article 5
If, during a period equal to the derogation for subsidies pursuant to Article 9 (4) and given the particular sensitivity of the steel markets, imports of specific steel products originating in one Party cause or threaten to cause serious injury to domestic producers of like products or serious disturbances to the steel markets of the other Party, both Parties shall enter into consultations immediately to find an appropriate solution. Pending such a solution and notwithstanding other provisions of the Agreement and in particular Articles 31 and 34, when exceptional circumstances require immediate action, the importing Party may adopt forthwith quantitative or other solutions strictly necessary to deal with the situation, in accordance with its international and multilateral obligations.

CHAPTER II ECSC coal products
Article 6
Customs duties on imports applicable in the Community on ECSC coal products originating in Bulgaria shall be progressively abolished in accordance with the following timetable:
1. on 1 January 1994 each duty shall be reduced to 50 % of the basic duty;
2. on 31 December 1995 the remaining duties shall be eliminated.

Article 7
Customs duties on imports applicable in Bulgaria to ECSC coal products originating in the Community shall be progressively abolished as provided for in Article 11 of the Agreement:
- for products listed in Annex II to this Protocol customs duties shall be abolished on the date of entry into force of the Agreement,
- for products listed in Annex IV to this Protocol customs duties shall be progressively reduced in accordance with Article 11 (3) of the Agreement.

Article 8
1. Quantitative restrictions and measures having equivalent effect applicable in the Community to ECSC coal products originating in Bulgaria 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 V, which shall be abolished at the latest four years after the entry into force of the Agreement.

2. Quantitative restrictions and measures having equivalent effect on imports applicable in Bulgaria to ECSC coal products originating in the Community shall be abolished upon entry into force of the Agreement.

CHAPTER III Common provisions

Article 9

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and Bulgaria:
   (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 Bulgaria 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 should be assessed on the basis of criteria arising from the application of the rules of Articles 65 and 66 of the Treaty establishing the ECSC, of Articles 85 and 86 of the Treaty establishing the EEC and the rules on State aids, including the 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 Contracting Parties recognize that during the first five years after the entry into force of the Agreement, and by derogation from paragraph 1 (iii) of this Article, Bulgaria may exceptionally, as regards ECSC steel products, grant public aid for restructuring purposes, provided that:
   - it leads to the viability of the benefiting firms under normal market conditions at the end of the restructuring period,
   - 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 restructuring programme is linked to a global rationalizing and reduction of overall production capacity in Bulgaria.

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 Bulgaria considers that a particular practice is incompatible with the terms of paragraph 1 as amended by paragraph 4 of this Article, 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 of the day the official request was introduced.

In the case of practices incompatible with paragraph 1 (iii) of this Article, 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 10
The provisions of Articles 12, 13 and 14 of the Agreement shall apply to trade between the partners in ECSC products.

Article 11
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

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ANNEX II
List of ECSC coal and steel products referred to in Article 3 (1) and Article 7 of Protocol 2

ANNEX III
List of ECSC coal and steel products, referred to in Article 3 (2) of Protocol 2

ANNEX IV
List of ECSC coal and steel products, referred to in Articles 3 (3) and 7 of Protocol 2

ANNEX V
Products and regions referred to as exceptions in Article 8 of Protocol 2

Products
2601 11 0 0
2601 12 0 0
2602 00 0 0
2619 00 1 0
2701 11 0 0
2701 11 9 0
2701 12 1 0
2701 12 9 0
2701 19 0 0
2701 20 0 0
2702 10 0 0
2702 20 0 0
2704 00 1 9
2704 00 3 0

Regions
All regions of:
- the Federal Republic of Germany,
- the Kingdom of Spain.

PROTOCOL 3 on trade between Bulgaria 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 Bulgaria. 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.
2. During 1996, Bulgaria shall grant tariff concessions determined in accordance with this Protocol for the processed agricultural products referred to in Annex III.
3. The Association Council may:
   - add to the list of processed agricultural products referred to in this Protocol,
   - increase the quantities of processed agricultural products eligible for the tariff concessions established by this Protocol.
4. 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 Bulgarian 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 or duty': the part of the levy or duty corresponding to the quantity of agricultural products incorporated into the processed product and deducted from the levy or duty applicable when such agricultural products are imported unprocessed,
- 'non-agricultural component of the levy or duty': the part of the levy or duty remaining when the agricultural component is deducted from the total levy or duty,
- '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 duty in accordance with the timetable set out in Annex I. Where appropriate, there shall be no quantity limit.
2. The Community applies to imports from Bulgaria an agricultural component calculated on the basis below:
   (a) 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;
   (b) 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 1993, 40 % in 1994 and 60 % from 1995. 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 within the limits of the tariff quotas established in Annex II. For the quantities in excess of those quotas, the variable component applying to all third countries shall be restored.

3. In accordance with the procedure described in Article 1 (3), the variable components of goods, which are or will be included in Annex I, shall be replaced by reduced variable components if they are applied and in conformity with paragraph 2, if those goods are added to Annex III.

Article 4
1. Bulgaria shall reduce progressively its import duties on the goods listed in Annex III in accordance with a timetable established by the Association Council. Those reductions shall be initiated in 1996 and be completed by 1 January 2000.
2. From the time at which the Agreement enters into force until 31 December 1996, Bulgaria shall apply to the goods referred to in Annex III the rates of duty in force on 28 February 1993. However, if reform of the Bulgarian agricultural policy causes the agricultural component of the duty to increase, Bulgaria 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. The duties applicable from 1 January 2000 may not exceed the equivalence of the duties applicable to the agricultural products incorporated in those goods in respect of the quantities of those agricultural products needed for the processing of the goods.

Article 5
The reduction of the variable components referred to in Article 3 shall apply only from 1 May 1993.

ANNEX I
Import duties applicable in the Community to goods originating in Bulgaria

ANNEX II
Quotas applicable to goods originating in Bulgaria on import into the Community

ANNEX III
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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, within the meaning of Article 3;
   (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;
2. products originating in Bulgaria:
   (a) products wholly obtained in Bulgaria, within the meaning of Article 3;
   (b) products obtained in Bulgaria 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.

Article 2
Bilateral cumulation
1. Notwithstanding Article 1 (1) (b), materials originating in Bulgaria within the meaning of this Protocol shall be considered as materials originating in the Community and it shall not be necessary that such materials have undergone sufficient working or processing there, provided, however, that they have undergone working or processing going beyond that described in Article 4 (3) of this Protocol.
2. Notwithstanding Article 1 (2) (b), materials originating in the Community within the meaning of this Protocol shall be considered as originating in Bulgaria and it shall not be necessary that such materials have undergone sufficient working or processing there, provided, however, that they have undergone working or processing going beyond that described in Article 4 (3) of this Protocol.

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 Bulgaria:
(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 Bulgaria or in a Member State of the Community,
   - which sail under the flag of Bulgaria or of a Member State of the Community,
   - which are owned to an extent of at least 50 % by nationals of Bulgaria or of Member States of the Community, or by a company with its head office in one of these States or in Bulgaria, 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 Bulgaria 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 Bulgaria, to their public bodies or to their nationals,
   - of which the master and officers are nationals of Bulgaria or of Member States of the Community,
   - of which at least 75 % of the crew are nationals of Bulgaria or of Member States of the Community.

3. The terms 'Bulgaria' and 'the Community' shall also cover the territorial waters which surround Bulgaria 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 Bulgaria 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 Bulgaria, 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 Bulgaria.

(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 Bulgaria;

(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 Bulgaria, it shall not be necessary to establish the origin of electrical power, fuel, plant and equipment and machines and tools used to obtain such product nor of materials which do not enter into their final composition.

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 this Agreement applies only to products or materials which are transported between the territories of the Community and of Bulgaria without entering any other territory. However, goods originating in Bulgaria 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 Bulgaria, with, should the occasion arise, transhipment 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 Bulgaria except as provided for in Article 2.
If originating products exported from the Community or Bulgaria 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 1 0
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 1 1
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 Bulgaria if the goods to be exported can be considered as products originating in Bulgaria within the meaning of Article 1 (2) of this Protocol.
5. Where the cumulation provisions of Article 2 are applied, the customs authorities of the Member States of the Community or of Bulgaria may issue movement certificates EUR.1 under the conditions laid down in this Protocol if the goods to be exported can be considered as products originating in the Community or Bulgaria within the meaning of this Protocol and provided that the goods covered by the movement certificates EUR.1 are in the Community or in Bulgaria.
In these cases, the 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-CERTIFICATE GÜLTIG BIS . . .'
   'ÉÖÖMÉÇØÉÈÍ LT ÉÓ¥ÔII ÎAYÑÈ . . .'
   'LT -CERTIFICATE VALID UNTIL . . .'
   'CERTIFICAT LT VALABLE JUSQU'AU . . .'
   'CERTIFICATO LT VALIDO HASTA AL . . .'
   'LT-CERTIFICAAT GELDIG TOT EN MET . . .'
   'LT-CERTIFICADO VALIDO ATÉ . . .'
   'LT-CERTIFICAT VALIDEN 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, m3, 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 Bulgaria 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
fulfil the conditions laid down in this Protocol for the acquisition of preferential origin
status in trade between the Community and Bulgaria.
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 Bulgaria on customs formalities and the use of
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.


4. The endorsement referred to in paragraph 3 shall be inserted in the ‘Remarks’ box on the movement certificate EUR.1.

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.


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, 12 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.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as ‘approved exporter’, making frequent shipments for which EUR.1 movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, not to submit to the customs office of the exporting State at the time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Article 11 of this Protocol.

3. The authorization referred to in paragraph 2 shall stipulate, at the choice of the competent authorities, that box 11 ‘Customs endorsement’ of the EUR.1 movement certificate must:
   (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the signature, which may be a facsimile, of an official of that office; or
(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex V of this Protocol. Such stamp may be pre-printed on the forms.

4. In the cases referred to in paragraphs 3 (a), one of the following phrases shall be entered in box 7 ‘Remarks’ of the EUR.1 movement certificate:
   'PROCEDIMIENTO SIMPLIFICADO', 'FORENKLET PROCEDURE', 'VEREINFACHTES VERFAHREN', 'ΆΡΩΣΤΗΣ ΕΝΩΣΗΣ', 'SIMPLIFIED PROCEDURE', 'PROCÉDURE SIMPLIFIÉE', 'PROCEDURA SEMPLIFICATA', 'VEREENVONDIGDE PROCEDURE', 'PROCEDIMENTO SIMPLIFICADO', 'OPROSTENA PROCEDURA'.

5. Box 11 'Customs endorsement' of the EUR.1 certificate shall be completed if necessary by the approved exporter.

6. The approved exporter shall, if necessary, indicate in box 13 'Request for verification' of the EUR.1 certificate the name and address of the authority competent to verify such certificate.

7. Where the simplified procedure is applied, 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.

8. In the authorization referred to in paragraph 2 the competent authorities shall specify in particular:
   (a) the conditions under which the applications for EUR.1 certificates are to be made;
   (b) the conditions under which these applications are to be kept for at least two years;
   (c) in the cases referred to in paragraph 3 (b) the authority competent to carry out the subsequent verification referred to in Article 27 of this Protocol.

9. The customs authorities of the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 2.

10. The customs authorities shall refuse the authorization referred to in paragraph 2 to exporters who do not offer all the guarantees which they consider necessary. The competent authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

11. The approved exporter may be required to inform the competent authorities, in accordance with the rules which they lay down, of the goods to be dispatched by him, 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 Bulgaria 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 which originate in the Community or in Bulgaria and are 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 of 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 purposes 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 Bulgaria for exhibition in a country other than Bulgaria or a Member State of the Community and sold after the exhibition for importation into Bulgaria 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 Bulgaria 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 Bulgaria 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 Bulgaria;
   (c) the products have been consigned during the exhibition or immediately thereafter to the Community or Bulgaria 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, may be provided 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 exporter's 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 und 21 shall apply mutatis mutandis to form 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 travellers' 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 travellers' 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 this Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the latter shall accept them if the goods are invoiced 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 Bulgaria 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, Bulgaria 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 pursuant to Article 11 (5), and the forms EUR.2 and the accuracy of the information concerning the actual origin of the products concerned.

4. 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.

5. 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.

6. 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.

7. 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.

8. 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.

9. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the Community or Bulgaria shall in 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 Bulgaria may invite the participation of the other Party in these enquiries.

10. 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 Bulgaria 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 Bulgaria 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 Bulgaria:
      (a) products wholly obtained in Bulgaria;
      (b) products obtained in Bulgaria 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 'Bulgaria' 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 3 2
Amendments to the Protocol

The Association Council shall examine at two-yearly intervals, or whenever Bulgaria 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 3 3
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 departments of the Commission of the European Communities who are responsible for customs questions and, on the other hand, of experts nominated by Bulgaria.

Article 3 4
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 3 5
Annexes

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

Article 3 6
Implementation of the Protocol

The Community and Bulgaria shall each take the steps necessary to implement this Protocol.
Article 37
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 Bulgaria 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, or 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 or 4 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.
2.3. 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 rules 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 heading 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 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).

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
LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING
MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING
STATUS
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/m² 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 Bulgaria 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.

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/m².

3. The competent authorities of the Member States of the Community and of Bulgaria 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.

ANNEX V

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

(1) Initials or coat of arms of the exporting State.
(2) Such information as is necessary for the identification of the approved exporter.

ANNEX VI

LIST OF PRODUCTS REFERRED TO IN ARTICLE 34 WHICH ARE TEMPORARILY EXCLUDED FROM THE SCOPE OF THIS PROTOCOL
PROTOCOL 5
CHAPTER I Specific provisions relating to trade between Spain and Bulgaria

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 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 Bulgaria more favourable treatment than it provides for imports originating or in free circulation in other Member States.

Article 3
1. Duties applied by the Kingdom of Spain to agricultural products as defined in Article 19 of the Agreement originating in Bulgaria and listed in Annexes XI and XIII 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 (3) of the Act of Accession.
2. Levies applied by the Kingdom of Spain to agricultural products referred to in Article 21 (2) of the Agreement originating in Bulgaria and listed in Annex XI, and to the agricultural component of products referred to in Protocol 3 originating in Bulgaria, will 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 4
The implementation by Spain of the undertakings covered by Article 10 (4) of the Agreement shall take place at the time set for the remaining Member States always provided that Bulgaria 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 5
Quantitative restrictions may be applied to imports into Spain of products originating in Bulgaria until 31 December 1995 in respect of the products listed in Annex A.

Article 6

CHAPTER II Specific provisions relating to trade between Portugal and Bulgaria

Article 7
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 Portuguese Republic to the European Communities (hereinafter called 'the Act of Accession').

Article 8  
Under the Act of Accession Portugal shall not grant Bulgaria more favourable treatment than is provided for imports originating in other Member States.

Article 9  
1. The duties applicable by the Portuguese Republic to industrial products originating in Bulgaria and referred to in Article 4 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. 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, 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.

Article 10  
1. The duties applied by the Portuguese Republic to agricultural products as defined in Article 19 of the Agreement originating in Bulgaria and listed in Annexes XII and XIII 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 of this Article 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 and those applied by the Community of Ten shall be reduced in accordance with the following timetable:
   - from entry into force of the Agreement, 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.

   - from the entry into force of the Agreement, 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 1
The implementation by Portugal of the undertakings covered by Article 10 (4) of the European Agreement shall take place at the time set for the remaining Member States always provided that Bulgaria 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 12
Quantitative restrictions may be applied to imports into Portugal of products originating in Bulgaria until 31 December 1995 in respect of the products listed in Annex B.

ANNEX A

ANNEX B
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0103 91 10
0103 92 11
0103 92 19
0701 10 00
0701 90 10
0701 90 51
0701 90 59
0803 00 10
0803 00 90
0804 30 00
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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/and 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 of 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,
- 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 the present 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 of this Article 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 public), 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 therefor 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 combating 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 Bulgaria on the one hand, and the competent services of the Commission and, where appropriate, the customs authorities of the Community 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 Community Member States and Bulgaria. Nor shall it preclude more extensive mutual assistance granted under such agreements.
2. Without prejudice to Article 11, these agreements do 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.

PROTOCOL 7 on concessions with annual limits
The Parties agree that if the Agreement comes into force after 1 January in any year, any concession given within the limits of annual quantities will be adjusted pro rata with the exception of those Community concessions contained in Annexes III and XI.
In respect of Annexes III and XI, products for which import certificates have been issued under the EEC Council Regulations applying generalized tariff preferences between 1 January and the entry into force of the Agreement will be counted against the tariff quota or tariff ceiling quantities contained in such Annexes.

PROTOCOL 8 on transboundary watercourses
The Contracting Parties,
recalling the principles governing in particular:
- the Convention on the protection and use of transboundary watercourses and international lakes,
- the Convention on environmental impact assessment in a transboundary context,
- the Convention on transboundary effects of industrial accidents,
- the Ramsar Convention;
Whereas Article 81 of the Agreement, which deals with environmental cooperation, provides the framework on which the Parties’ initiatives in the field of cooperation across borders may be developed further by means of programmes of common interest;
Whereas management of the water of transboundary rivers is one of the areas of cooperation listed in Article 81 of the Agreement;
Have agreed in the common interest of the Parties to set up with the financial assistance of the Community under the relevant provisions of Title VIII of the Agreement a system to monitor the quality and the quantity of water in their cross-boundary rivers with a view to:
- reducing the pollution level of the water of transboundary rivers to an adequate extent ensuring the ecologically sound use in the economy and endeavour to prevent all other forms of pollution of such water, and in particular pollution resulting from possible accidents,
- establishing an early warning system to cope with floods or dangerous levels of water pollution in such rivers,
- promoting with joint efforts the combat against soil erosion due to transboundary watercourses,
- promoting rational use of water resources from transboundary rivers in conformity with the provisions of the Convention on the protection and use of transboundary watercourses and international lakes,
- promoting the effective protection of flora and fauna at the estuary of the transboundary rivers on their respective territories.

FINAL ACT
The plenipotentiaries of:
the KINGDOM OF BELGIUM,
the KINGDOM OF DENMARK,
the FEDERAL REPUBLIC OF GERMANY,
the HELLENIC REPUBLIC,
the KINGDOM OF SPAIN,
the FRENCH REPUBLIC,
IRELAND,
the ITALIAN REPUBLIC,
the GRAND DUCHY OF LUXEMBOURG,
the KINGDOM OF THE NETHERLANDS,
the PORTUGUESE REPUBLIC,
the UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,
Contracting Parties to the Treaty establishing the EUROPEAN ECONOMIC COMMUNITY, the Treaty establishing the EUROPEAN COAL AND STEEL COMMUNITY and the Treaty establishing the EUROPEAN ATOMIC ENERGY COMMUNITY, hereinafter referred to as 'the Member States', and of the EUROPEAN ECONOMIC COMMUNITY, the EUROPEAN ATOMIC ENERGY COMMUNITY and the EUROPEAN COAL AND STEEL COMMUNITY, hereinafter referred to as 'the Community',
of the one part, and the plenipotentiaries of the REPUBLIC OF BULGARIA, hereinafter referred to as 'Bulgaria',
of the other part,
meeting at Brussels on the eighth day of March in the year one thousand nine hundred and ninety-three for the signature of the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and Bulgaria, of the other part, hereinafter referred to as the 'Europe Agreement', have adopted the following texts:
the Europe Agreement and the following Protocols:
Protocol 1 on textile and clothing products
Protocol 2 on products covered by the Treaty establishing the European Coal and Steel Community (ECSC)
Protocol 3 on trade between Bulgaria and the Community in processed agricultural products not covered by Annex II to the EEC Treaty
Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation
Protocol 5 on specific provisions relating to trade between Bulgaria and Spain and Portugal
Protocol 6 on mutual assistance in customs matters
Protocol 7 on concessions with annual limits
Protocol 8 on transboundary watercourses.
The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of Bulgaria have adopted the texts of the Joint Declarations listed below and annexed to this Final Act:

Joint Declaration on Article 8 (3) of the Agreement
Joint Declaration on Article 8 (4) of the Agreement
Joint Declaration on Article 10 (3) of the Agreement
Joint Declaration on Article 21 (4) of the Agreement
Joint Declaration on Article 21 (4) of the Agreement
Joint Declaration on Article 38 (1) of the Agreement
Joint Declaration on Article 38 of the Agreement
Joint Declaration on Article 39 of the Agreement
Joint Declaration on Chapter II of Title IV of the Agreement
Joint Declaration on Chapter II of Title IV of the Agreement
Joint Declaration on Article 45 (2) of the Agreement
Joint Declaration on Article 57 (3) of the Agreement
Joint Declaration on Article 59 of the Agreement
Joint Declaration on Article 60 of the Agreement
Joint Declaration on Article 64 of the Agreement
Joint Declaration on Article 67 of the Agreement
Joint Declaration on Article 110 of the Agreement
Joint Declaration on Protocol 1 to the Agreement
Joint Declaration on Articles 5 and 9 (4) of Protocol 2 to the Agreement
Joint Declaration on Protocol 4 to the Agreement
Joint Declaration on Article 5 of Protocol 6 to the Agreement
Joint Declaration on Protocol 8 to the Agreement.

The plenipotentiaries of the Member States and of the Community and the plenipotentiaries of Bulgaria have also taken note of the following exchanges of letters annexed to this Final Act:

Agreement in the form of an exchange of letters between the European Community and Bulgaria concerning transit
Agreement in the form of an exchange of letters between the European Community and Bulgaria concerning inland transport infrastructure
Agreement in the form of an exchange of letters between the European Community and Bulgaria concerning certain arrangements for live bovine animals
Agreement in the form of an exchange of letters between the European Economic Community and Bulgaria concerning certain provisions applying to pigs and poultry
Agreement in the form of an exchange of letters between the European Economic Community and Bulgaria concerning the recognition of regionalization of African swine fever in the Kingdom of Spain.

The plenipotentiaries of Bulgaria have taken note of the Declarations listed below and annexed to this Final Act:

Community Declaration on Article 21 (4) of the Agreement
Community Declaration on Article 21 (4) of the Agreement
Community Declaration on Article 2 (3) of Protocol 1 to the Agreement
Community Declaration on Article 9 (1) (iii) and (4) of Protocol 2 to the Agreement
Community Declaration on Article 9 (4) of Protocol 2 to the Agreement.
The plenipotentiaries of the Member States and of the Community have taken note of the Declarations listed below and annexed to this Final Act:

Declaration by Bulgaria concerning Article 14 (3) of the Agreement
Declaration by Bulgaria concerning Article 21 (3) of the Agreement
Declaration by Bulgaria concerning Article 45 (3) in connection with Annex XVd to the Agreement
Declaration by Bulgaria concerning Article 59 of the Agreement
Declaration by Bulgaria concerning Article 67 of the Agreement
Declaration by Bulgaria concerning Protocol 2 to the Agreement
Declaration by Bulgaria concerning Protocol 3 to the Agreement.

Done at Brussels on the eighth day of March in the year one thousand nine hundred and ninety-three

Pour le Royaume de Belgique
Voor het Koninkrijk België
På Kongeriget Danmarks vegne
Für die Bundesrepublik Deutschland
Ææ ôci Åæçiééfl Æçíëñáôôfá
Por el Reino de España
Pour la République française
Thar cheann Na hÉireann
For Ireland
Per la Repubblica italiana
Pour le Grand-Duché de Luxembourg
Voor het Koninkrijk der Nederlanden
Pela República Portuguesa
For the United Kingdom of Great Britain and Northern Ireland
Por el Consejo y la Comisión de las Comunidades Europeas
For Rådet og Kommissionen for De Europæiske Fællesskaber
Für den Rat und die Kommission der Europäischen Gemeinschaften
Ææ ôï Óoiâñêëi íáë ôci Åêñôëî-ël ôûí Åóêû-áùëfî Êíëîôflëúi
For the Council and the Commission of the European Communities
Pour le Conseil et la Commission des Communautés européennes
Per il Consiglio e la Commissione delle Comunità europee
Voor de Raad en de Commissie van de Europese Gemeenschappen
Pelo Conselho e Pela Comissão das Comunidades Europeias

JOINT DECLARATIONS

1. Article 8 (3)

The Parties declare that the expression 'duties actually applied' means as regards Bulgaria the MFN rate of duty applied (customs duties and in the case of products listed in Annex VIII charges having an equivalent effect to customs duties) and as regards the Community the duties listed in the customs tariff (autonomous, conventional, as well as the 'permanent' tariff suspensions and quotas that are shown therein). Where, however, temporary duty suspensions are applied by reason of a specific purpose, or for specific quantities or consignments, such suspensions shall not be considered as 'duties actually applied'. The Parties shall inform each other on the day preceding the date of entry into force of the Agreement of the list of products subject to such temporary duty suspensions.
2. Article 8 (4)
The Community and Bulgaria confirm that where a reduction of duties is effected by way of a suspension of duties made for a particular period of time, such reduced duties shall replace the basic duties only for the period of such suspension, and that whenever a partial suspension of duties is made, the preferential margin between the Parties will be preserved.

3. Article 10 (3), second paragraph
The Parties declare that the reduced duties calculated in accordance with the provisions of this Agreement, are to be rounded off to the first decimal place of rounding up, when the second decimal place is 5, 6, 7, 8 or 9, and rounding down, when it is 0, 1, 2, 3 or 4.

4. Article 21 (4)
The Community and Bulgaria, pending the conclusion of the Uruguay Round negotiations in the framework of the General Agreement on Tariffs and Trade and extending for one year the 1990 Agreement, agree to enter into negotiations during the second half of 1993 to reach a mutually agreeable solution on the extension of the 1990 Agreement on sheep and sheepmeat especially on:
- the respect of the sensitive periods,
- the suspension of the duty,
- the price surveillance procedure.

5. Article 21 (4)
The Community and Bulgaria agree to negotiate in the interest of concluding:
- an Agreement between the Republic of Bulgaria and the European Economic Community on the reciprocal protection of the names of wines and control of wine,
- an Agreement regarding the establishment of reciprocal tariff concessions for wines providing that these observe the Community's and Bulgaria's import regulations, particularly in the area of oenological practices and certificates.
Both Parties shall make best efforts to ensure that these Agreements enter into force at the same time as the Interim Agreement.

6. Article 38 (1)
It is understood that the concept 'conditions and modalities applicable in each Member State' includes Community rules where appropriate.

7. Article 38
It is understood that the notion 'children' is defined in accordance with national legislation of the host country concerned.

8. Article 39
It is understood that the notion 'members of their family' is defined in accordance with the national legislation of the host country concerned.

9. Chapter II of Title IV
Without prejudice to the provisions of Chapter II of Title IV, the Parties agree that treatment of the nationals or companies of one Party shall be considered to be less
favourable than that accorded to those of the other Party if such treatment is either formally or de facto less favourable than the treatment accorded to those of the other Party.

10. Chapter II of Title IV
It is understood that 'branches' and 'agencies' as referred to in Chapter II of Title IV are not legal persons and do not imply 'commercial representation' as referred to in Article 4 of the Bulgarian Law of 1992 on the economic activity of foreign persons and on the protection of foreign investments.

11. Article 45 (2) (ii)
The Parties agree that the provisions of Article 45 (2) (ii) do not affect the application of Bulgarian legislation as listed in Annex XVc concerning the acquisition by a Community company or national of majority participation in existing companies in the areas listed in this Annex, whether or not the Community company or national is already established in the territory of Bulgaria.

12. Article 57 (3)
The Parties declare that the Agreements referred to in Article 57 (3) should aim at the highest possible extension of the transport regulations and policies applicable in the Community and in the Member States to the relation between the Community and Bulgaria in the field of transport.

13. Article 59
The sole fact of requiring a visa for natural persons of certain Parties and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

14. Article 60
Whenever the Association Council is called upon to take measures for further liberalization in the areas of services or persons, it shall also determine for which transactions related to such measures payments are to be authorized in freely convertible currency.

15. Article 64
The Parties shall not make an improper use of provisions on professional secrecy to prevent the disclosure of information in the field of competition.

16. Article 67
The Parties agree that for the purpose of this Association Agreement 'intellectual, industrial and commercial property' is to be given a similar meaning as in Article 36 of the EEC Treaty and includes in particular protection of copyright and neighbouring rights, patents, industrial designs, trade marks and service marks, topographies of integrated circuits, software, geographical indications as well as protection against unfair competition and protection of undisclosed information on know-how.

17. Article 110
The Parties agree that the Association Council, in accordance with Article 110 of the Agreement, will examine the creation of a consultative mechanism composed of members of the Economic and Social Committee of the Community and the corresponding partners of Bulgaria.

18. Protocol 1 to the Agreement
The Parties confirm their intention to start negotiating the new Protocol on quantitative arrangements provided for in Article 3 (2) of Protocol 1 before the end of 1992.

19. Articles 5 and 9 (4) of Protocol 2 to the Agreement
The Community and Bulgaria declare that Articles 5 and 9 (4) of Protocol 2 cannot be considered as a precedent in Bulgaria's negotiations for accession to the General Agreement on Tariffs and Trade or to the Multilateral Trade Organization which could emerge from the Uruguay Round negotiations.

20. Protocol 4 to the Agreement
The Community and Bulgaria confirm their readiness to consider at a later stage in the Association Council the possibility of regional cumulation which Poland, Hungary and Czechoslovakia, and with Romania, in the light of progress made in fulfilling the appropriate technical and administrative conditions.

21. Article 5 of Protocol 6 to the Agreement
The Contracting Parties stress that the reference which is made in Article 5 of Protocol 6 to their own legislation may cover, where appropriate, an international commitment they could have contracted, such as the Convention on the service abroad of judicial and extrajudicial documents in civil or commercial matters, concluded in The Hague on 15 November 1965.

22. Protocol 8 to the Agreement
It is understood that the assistance from the Community for the implementation of Protocol 8 shall be without prejudice to the overall financial assistance provided for under Title VIII.

UNILATERAL DECLARATIONS BY THE COMMUNITY
1. Article 21 (4)
The Community declares its agreement to maintain, for a further five-year period and under the same conditions, the preferential regime for certain cheeses set out in Regulation (EEC) No 1767/82.

2. Article 21 (4)
In order to allow the Bulgarian industry to adapt to the requirements of Regulation (EEC) No 690/92, the Community accepts a transitional period of 18 months. During that period sheep cheeses originating in Bulgaria and imported into the Community shall be accepted with a content of cows' milk of up to 3%.

3. Article 2 (3) of Protocol 1 to the Agreement
The Community confirms that the treatment given to Bulgaria under the provisions of Article 2 (3) of Protocol 1 is the same in its substance as that given in the Protocols
agreed with Poland, Hungary and the CSFR, and that in principle any future amendment of Council Regulation (EEC) No 636/82 shall apply in a uniform way to each of the five countries of central and eastern Europe.

4. Articles 9 (1) (iii) and 9 (4) of Protocol 2 to the Agreement
The Community confirms its understanding that the references to public aids in Articles 9 (1) (iii) and 9 (4) imply the exclusion of transport subsidies acting as direct or indirect subsidies to the steel industry.

5. Article 9 (4) of Protocol 2 to the Agreement
It is understood that the possibility of an exceptional extension of the five-year period is strictly limited to the particular case of Bulgaria and does not impair the position of the Community in relation to other cases nor prejudice international commitments. The possible derogation foreseen in paragraph 4 takes into account the particular difficulties of Bulgaria in restructuring the steel sector and the fact that this process has been launched very recently.

UNILATERAL DECLARATIONS BY BULGARIA

1. Article 14 (3)
In conformity with Article 26 (1), Bulgaria confirms that the export taxes mentioned in Annex IX, should they be introduced, shall not have a more restrictive effect than the system of non-automatic licences and export ceilings.

2. Article 21 (3)
Bulgaria will make every endeavour to increase the quantities of tobacco covered by quantitative restrictions foreseen in Annex XIIib in parallel with the negotiations in the wine sector.

3. Article 45 (3) in connection with Annex XVd
The prohibition on acquisition of land does not affect the possibility for acquisition of ownership title on a building erected on that land. The landowner can, according to the Bulgarian Property Act, grant to a third person the right to erect a building on his land and that third person becomes the owner of the building. The landowner can transfer, separately from the land, the ownership on an already existing building.

4. Article 59
Bulgaria undertakes to negotiate actively its accession to the GATT and to the other agreements embodied in the Multilateral Trade Organization which will emerge from the Uruguay Round negotiations, within a time frame compatible with the progressive implementation of the Association.

5. Article 67
Bulgaria confirms that under its new patent law, a treatment no less favourable than that accorded to any third country under any bilateral agreement, including that between Bulgaria and the United States of America signed in April 1991, shall be granted to Community Member States' nationals, in particular in the field of transitional patent protection.
6. Letter from the Bulgarian Government to the Community
The Government of Bulgaria declares that it will not invoke the provisions of Protocol 2 on ECSC products, in particular Article 9, so as not to call into question the compatibility with this Protocol of the agreements made by the Community coal industry with the electricity companies and the steel industry to secure the sale of Community coal.

7. Protocol 3
Bulgaria will make best efforts to increase the quantities of ice-cream covered by the quantitative restriction foreseen in Annex XIIb with a view to abolishing it in parallel with the negotiations with the wine sector.