16.8.70 Official Journal of the European Communities No L 182/1

REGULATION (EEC) No 1524/70 OF THE COUNCIL

of 20 July 1970

on the conclusion of an Agreement between the European Economic Community and Spain and on the provisions for its implementation

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof;

Having regard to the proposal from the Commission;

Whereas the Agreement, signed at Luxembourg on 29 June 1970, between the European Economic Community and Spain should be concluded and the Declarations annexed to the Final Act, signed at Luxembourg on the same date, should be approved;

Whereas the Community representatives on the Joint Committee established by the Agreement should be designated,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement between tme European Economic Community and Spain, its Annexes, the Protocol thereto and the Declarations annexed to the Final Act are concluded, approved and confirmed on behalf of the Community.

The texts of the Agreement and of the Final Act are annexed to this Regulation.

Article 2

The President of the Council of the European Communities shall, on behalf of the Community, issue the notification that the procedures necessary for the entry into force of the Agreement have been completed, pursuant to Article 9 of the Agreement [1].

Article 3

The Community shall be represented on the Joint Committee, provided for in Article 13 of the Agreement, by the Commission, assisted by representatives of the Member States.

Article 4

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 20 July 1970.

For the Council
The President
W. SCHEEL

[1] The date of entry into force of the Agreement between the European Economic Community and Spain will be published in the *Official Journal of the European Communities*.

AGREEMENT

between the European Economic Community and Spain

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AGREEMENT

between the European Economic Community and Spain

(Only the Dutch, French, German, Italian and Spanish texts of this Agreement are authentic)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part, and

THE SPANISH HEAD OF STATE,

of the other part,

Determined to consolidate and to extend economic and trade relations between the European Economic Community and Spain;

Recognizing the importance of the harmonious development of trade between the Contracting Parties;

Desiring to establish the basis for a progressive expansion of trade with each other, while observing the provisions of the General Agreement on Tariffs and Trade;

Considering that the European Economic Community is anxious to develop economic and trade relations with countries bordering on the Mediterranean;

Have decided to conclude an Agreement between the European Economic Community and Spain and to this end have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Mr Pierre Harmel, President in Office of the Council of the European Communities, Minister for Foreign Affairs;

Mr Jean Rey, President of the Commission of the European Communities;

THE SPANISH HEAD OF STATE:

Mr Gregorio Lopez Bravo, Minister for Foreign Affairs;

WHO,

having exchanged their Full Powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

Article 1

1. The progressive elimination of obstacles to the main body of trade between the European Economic Community and Spain shall be brought about in two stages, as indicated below.

2. The first stage shall last not less than six years.

3. Transition from the first to the second stage shall be effected by mutual agreement between the Contracting Parties, if the conditions for it have been satisfied.

4. During the first stage the following provisions shall apply.

TITLE I

TRADE

Article 2

1. Products originating in Spain shall, on importation into the Community, be governed by the provisions of Annex I.

2. Products originating in the Community shall, on importation into Spain, be governed by the provisions of Annex II

3. The Contracting Parties shall take all appropriate measures, whether general or particular, to ensure fulfilment of the obligations arising out of the Agreement.

They shall refrain from any measure which could jeopardize the attainment of the objectives of this Agreement.

Article 3

Any internal fiscal measure or practice giving rise, directly or indirectly, to discrimination between the products of one Contracting Party and like products of the other Contracting Party shall be prohibited.

Article 4

The trading arrangements applied by Spain to products originating in the Community or exported to the Community shall not give rise to any discrimination between the Member States, their nationals or their companies or firms.

The trading arrangements applied by the Community to products originating in Spain or exported to Spain shall not give rise to any discrimination between Spanish nationals, or between Spanish companies or firms.

Article 5

Subject to special provisions relating to frontier-zone traffic, the treatment applied by Spain to products originating in the Community shall in no case be less favourable than that applied to products originating in the most-favoured third State.

Article 6

Where duties are levied on products of one Contracting Party exported to the other Contracting Party, such duties may not exceed those applied to products exported to the most-favoured third State.

Article 7

Articles 5 and 6 shall not preclude the maintenance or establishment by Spain of customs unions or free-trade areas, if these do not have the effect of modifying the trade arrangements laid down in the Agreement, and in particular the rules of origin.

Article 8

The rules of origin applicable to products covered by the Agreement are laid down in the Protocol.

Article 9

1. If one of the Contracting Parties finds in its relations with the other Contracting Party that dumping is being practised, it may, after consultations in the Joint Committee provided for in Article 13, take protective measures against such practices in accordance with the provisions of the Agreement on the implementation of Article VI of the General Agreement on Tariffs and Trade.

In urgent cases that Contracting Party may, after notifying the Joint Committee, apply the interim measures provided for by that Agreement. Consultations shall take place regarding such measures not later than two weeks after their implementation.

2. Where measures are directed against bounties or subsidies, the Contracting Parties undertake to comply with the provisions of Article VI of the General Agreement on Tariffs and Trade.

3. At the request of either Contracting Party, consultations shall take place every three months in the Joint Committee on any observed dumping practices, bounties or subsidies which are found to exist and on measures taken in regard thereto.

Article 10

Payments relating to trade and the transfer of such payments to the Member State in which the creditor resides, or to Spain, shall not be subject to any restriction where such trade is covered by the provisions of this Agreement.

Article 11

1. If serious disturbances occur in a sector of the Spanish economy or prejudice its external financial stability, or if difficulties arise which adversely affect the economic situation in a region of Spain, Spain may take the necessary protective measures.

The Joint Committee shall be notified immediately of such measures and of the rules for their application.

2. If serious disturbances occur in a sector of the economy of the Community or of one or more Member States, or prejudice the external financial stability of one or more Member States, or if difficulties arise which adversely affect the economic situation in a region of the Community, the Community may take, or authorize the Member State or States concerned to take, the necessary protective measures.

The Joint Committee shall be notified immediately of such measures and of the rules for their application.

3. In the choice of measures to be taken in pursuance of paragraphs 1 and 2, preference shall be given to those which will least disturb the operation of the Agreement. These measures shall not exceed what is strictly necessary to remedy the difficulties that have arisen.

4. Consultations may take place in the Joint Committee on the measures taken in pursuance of paragraphs 1 and 2.

Article 12

The provisions of the Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; or the protection of industrial and commercial property. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade.

TITLE II

GENERAL AND FINAL PROVISIONS

Article 13

1. A Joint Committee is hereby established to administer the Agreement and to ensure its proper execution. To this end it may may make recommendations. It shall take decisions as provided for in this Title.

2. The Contracting Parties agree to keep each other informed and, at the request of either of them, to consult together in the Joint Committee to ensure that the Agreement is correctly implemented.

3. The Joint Committee shall adopt its rules of procedure by decision.

Article 14

1. The Joint Committee shall consist of representatives of the Community and representatives of Spain.

2. The Joint Committee shall act by mutual agreement.

Article 15

1. The Chairmanship of the Joint Committee shall be held alternately by each of the Contracting Parties, in accordance with its rules of procedure.

2. The Joint Committee shall meet once a year on the initiative of its Chairman.

The Joint Committee shall also meet whenever necessary, at the request of either Contracting Party, in accordance with its rules of procedure.

3. The Joint Committee may decide to set up working parties to assist in the performance of its tasks.

Article 16

The Agreement may be denounced by either Contracting Party giving six months' notice.

Article 17

1. The Agreement shall apply to the European territories where the Treaty establishing the European Economic Community applies and to the territory of Spain.

2. The Agreement shall apply also to the French overseas departments so far as concerns those of the fields covered by it which correspond to those listed in the first subparagraph of Article 227 (2) of the Treaty establishing the European Economic Community.

The conditions for applying, to those departments, the provisions of the Agreement relating to other fields shall be decided at a later date by agreement between the Contracting Parties.

Article 18

Annexes I and II, the lists appearing therein and the Protocol shall form an integral part of the Agreement.

Article 19

This Agreement shall enter into force on the first day of the month following the day on which the Contracting Parties notify each other of the completion of the procedures necessary to that end.

Article 20

This Agreement is drawn up in two copies in the Dutch, French, German, Italian and Spanish languages, each of these texts being authentic.

In witness whereof, the undersigned plenipotentiaries have signed this Agreement.

Done at Luxembourg this twenty-ninth day of June in the year one thousand nine hundred and seventy.

For the Council of the European Communities,

Pierre HARMEL Jean REY

Subject to the reservation that the European Economic Community shall not be finally bound until notification has been given to the other Contracting Party of completion of the procedures required by the Treaty establishing the European Economic Community.

For the Spanish Head of State,

Gregorio LOPEZ BRAVO

ANNEX 1

On the implementation of Article 2 (1) of the Agreement

Article 1

Imports into the Community of products originating in Spain which are covered by the provisions of this Annex, including the products set out in Lists A and B but excluding those listed in Articles 3 and 10, shall be admitted without quantitative restrictions.

Article 2

Subject to the special provisions of Articles 3, 4 and 5, the customs duties applicable to imports into the Community of products originating in Spain not listed in Annex II to the Treaty establishing the European Economic Community and not included in Lists A and B shall be those in the Common Customs Tariff reduced by the following percentages and in accordance with the following timetable:

Timetable	Rate of reduction %
on the date of the entry into force of the Agreement	30
from 1 January 1972	50
from 1 January 1973	60

Article 3

1. Imports into the Community of the following products refined in Spain shall qualify for the reductions in customs duties provided for in Article 2, within an annual Community tariff quota of 1 200 000 metric tons.

CCT heading No	Description
27.10	Petroleum oil and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: A. Light oils III. For other purposes B. Medium oils III. For other purposes C. Heavy oils: I. Gas oil: (c) For other purposes II. Fuel oil: (c) For other purposes III. Lubricating oils; other oils (c) To be mixed in accordance with the terms of Additional Note 7 to this Chapter (a) (d) For other purposes
27.11	Petroleum gases and other gaseous hydrocarbons: A. Commercial propane and commercial butane: III. For other purposes
27.12	Petroleum jelly: A. Crude: III. For other purposes B. Other
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured: B. Other: I. Crude: (c) For other purposes II. Other
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals: C. Other

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

2. The Community shall be entitled to modify the arrangements laid down in this Article:

— when a common definition of orgin is adopted for petroleum products from third States or Associated countries,

— when decisions are taken in the context of a common commercial policy,

— when a common energy policy is established.

In that event the Community shall ensure that the imports referred to in paragraph 1 are accorded advantages equivalent to those laid down in this Article.

3. Consultations may take place in the Joint Committee on the measures taken in pursuance of paragraph 2.

4. Subject to paragraphs 1 and 2, the provisions of this Agreement shall not affect the regulations applied to imports of petroleum products.

Article 4

Imports into the Community of the following products originating in Spain shall qualify for the reductions in customs duties provided for in Article 2, within an annual Community tariff quota of 1 800 metric tons:

CCT heading No	Description
55.09	Other woven fabrics of cotton

Article 5

1. Imports into the Community of products listed in paragraph 2, originating in Spain, shall be subject to the duties in the Common Customs Tariff, reduced by the following percentages and in accordance with the following timetable:

Timetable	Rate of reduction %
on the date of the entry into force of the Agreement	10
from 1 January 1973	20
from 1 January 1975	30
from January 1977	40

2. The List referred to in paragraph 1 is as follows:

CCT heading No	Description
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water: A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution: II. Other: (a) Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs (a) (b) Other B. Salt liquors; sea water
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: B. Regenerated textile fibres
60.03	Stockings, under-stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized
60.04	Undergarments, knitted or crocheted, not elastic or rubberized
61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs
62.01	Travelling rugs and blankets: B. Other

CCT heading No	Description
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material
69.07	Unglazed setts, flags and paving, hearth and wall tiles
78.01	Unwrought load (including argentiferous lead); lead waste and scrap: A. Unwrought
79.01	Unwrought zinc; zinc waste and scrap: A. Unwrought

(a) Entry under this subheading is subject to conditions to be laid down by the competent authorities.

Article 6

Imports into the Community of the products specified in Articles 2, 3, 4 and 5 originating in Spain shall be exempt from charges having an effect equivalent to customs duties.

Article 7

1. Imports into the Community of the following products originating in Spain shall be subject to customs duties equal to 60 % of the duties in the Customs Tariff.

CCT heading No	Description
ex 08.02 A	Fresh oranges
ex 08.02 B	Fresh mandarins and satsumas; fresh clementines, tangerines and other similar citrus hybrids
ex 08.02 C	Fresh lemons

2. During the period of application of reference prices, paragraph 1 shall apply on condition that on the internal Community market the prices of citrus fruit imported from Spain are, after customs clearance and allowance for the conversion factors operative for the various classes of citrus fruit and after deduction of transport costs and import charges other than customs duties, not less than the reference prices for the period in question, plus the incidence of the Common Customs Tariff on those reference prices and a fixed amount of 1·20 units of account per 100 kg.

3. The transport costs and import other than customs duties referred to in paragraph 2 shall be those laid down for calculating the entry prices referred to in Regulation No 23 on the progressive establishment of a common organization of the market in fruit and vegetables.

However, the Community shall be entitled to calculate the amount to be deducted in respect of import charges other than customs duties referred to in paragraph 2 in such a way as to avoid difficulties which may arise from the incidence of those charges on entry prices, depending on origin.

4. The provisions of Article 11 of Regulation No 23 shall continue to apply.

5. Where the advantages accruing from the provisions of paragraph 1 would or could be jeopardized by reason of abnormal conditions of competition, consultations may be held in the Joint Committee on the problems arising from such situation.

Article 8

1. The Community shall take all measures necessary to ensure that the levy on imports into the Community of olive oil other than refined olive oil, falling within subheading No 15.07 A II of the Common Customs Tariff, wholly produced in Spain and transported direct from that country to the Community, is the import levy calculated in accordance with the provisions of Article 13 of Regulation No 136/66/EEC on the establishment of a common organization of the market in oils and fats, less 0·50 units of account per 100 kg.

2. Additionally and on condition that Spain applies a special export charge reflected in the import price, the Community shall reduce the amount of the levy, calculated in accordance with paragraph 1, by an amount equal to that of the charge paid but not exceeding 4 units of account per 100 kg.

Each Contracting Party shall take the measures necessary for implementation of this paragraph.

3. Consultations on the operation of the arrangements provided for in this Article may be held in the Joint Committee.

Article 9

1. Imports into the Community of the following products originating in Spain shall be subject to customs duties equal to 30 % of the duties in the Common Customs Tariff, within an annual Community tariff quota of 200 metric tons:

CCT heading No	Description
08.03	Figs, fresh or dried: ex B. Dried — In immediate containers of a net content not exceeding 15 kg

2. Imports into the Community of the following products originating in Spain shall be admitted free of customs duties within an annual Community tariff quota of 1 700 metric tons:

CCT heading No	Description
08.04	Grapes, fresh or dried: B. Dried: I. In immediate containers of a net content not exceeding 15 kg

Article 10

Imports into the Community of the following products originating in Spain shall be subject to the duties in the Common Customs Tariff reduced by the percentages shown below:

CCT heading No	Description	Rate of reduction %
12.03	Seeds, fruit and spores, of a kind used for sowing	50

Article 11

Imports into the Community of the following products originating in Spain shall be subject to the duties in the Common Customs Tariff reduced by the percentages shown below:

CCT heading No	Description	Rate of reduction %
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled, or frozen:	

CCT heading No	Description	Rates of reduction %
02.01 (*cont'd*)	A. Meat: ex IV. Other, excluding mutton and lamb	50
02.04	Other meat and edible meat offals, fresh, chilled or frozen	50
03.02	Fish, salted, in brine, dried or smoked:	
	A. Salted, in brine or dried: I. Whole, headless or in pieces: (c) Anchovies (Engraulis sp.p.): — Salted or in brine, in barrels or other containers of a net content of 10 kg or more	50
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:	
	A. Crustaceans: I. Crawfish II. Lobsters	50 100
	B. Molluscs: II. Mussels	25
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	50
05.15	Animal products not elsewhere specified or included: dead animals of Chapter 1 or Chapter 3, unfit for human consumption:	
	ex B. Other: — Animal products not elsewhere specified or included; dead animals of Chapter 1, unfit for human consumption	50
07.01	Vegetables, fresh or chilled:	
	E. Chard (or white beet) and cardoons	30
	F. Leguminous vegetables, shelled or unshelled:	30
	ex III. Other: — Beans	30
	M. Tomatoes: ex I. From 1 November to 14 May: — From 1 January to the last day in February	50
	S. Sweet peppers	30
	T. Other: — Parsley	30
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split;	
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:	
	A. Jerusalem artichokes	50
	C. Other	50
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:	
	A. Dates	50
	D. Avocados	50
	E. Coconuts	50
	F. Cashew nuts	50
	G. Brazil nuts	50
08.03	Figs, fresh or dried:	
	A. Fresh	30
08.04	Grapes, fresh or dried:	
	A. Fresh ex (a) From 1 November to 14 July: — From 1 January to 31 March	50

CCT heading No	Description	Rate of reduction %
08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not:	
	B. Walnuts	50
	E. Pecans	50
08.06	Apples, pears and quinces, fresh:	
	C. Quinces	30
ex 08.09	Other fruit, fresh:	
	— Pomegranates	30
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05:	
	A. Apricots	50
	B. Peaches, including nectarines	50
	D. Apples and pears	50
	E. Papaws	50
	F. Fruit salads	50
	I. Not containing prunes	
	G. Other	50
09.02	Tea	50
09.04	Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta'	50
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	50
09.10	Thyme, saffron and bay leaves; other spices	50
11.03	Flours of the leguminous vegetables falling within heading No 07.05	50
11.04	Flours of fruits falling within any heading in Chapter 8	50
11.08	Starches; inulin:	
	B. Inulin	50
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:	
	A. Pyrethrum (flowers, leaves, stems, peel and roots)	50
	B. Cinchona bark	50
	C. Liquorice roots	50
	D. Quassia amara (wood and bark)	50
	E. Tonquin beans	50
	F. Calabar beans	50
	G. Cubeb	50
	H. Coca leaves	50
	IJ. Other wood, roots and bark; mosses, lichens and algae	50
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	50
12.10	Mangolds, swedes and fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	50
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners derived from vegetable products:	
	B. Pectic substances, pectinates and pectates	25
16.05	Crustaceans and molluscs, prepared or preserved:	
	ex B. Other	
	— Crustaceans or molluscs, simply boiled in water and shelled (excluding Norway lobster and freshwater crawfish); molluscs (including shellfish), prepared or preserved	50

CCT heading No	Description	Rate of reduction %
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:	
	A. Mango chutney	50
	ex B. Other	50
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:	
	ex A. Mushrooms	50
	F. Capers and olives	50
	ex H. Other, including mixtures: — excluding carrots, artichoke hearts, artichoke bottoms and mixtures	50
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:	
	B. Of leguminous vegetables	50

Article 12

1. The rates of duty in the Common Customs Tariff to be used for calculation of the reduced duties referred to in Articles 2, 3, 4, 5, 6, 7, 9, 10 and 11 shall be those actually applied at any given time in respect of third States.

2. The reduced duties, calculated in accordance with Articles 2, 3, 4, 5, 6, 7, 9, 10 and 11 shall be rounded off the first place of decimals.

Article 13

If the Agreement does not enter into force at the beginning of a calendar year, the quotas referred to in Articles 3,4 and 9 shall be opened *pro rata temporis:*

- beginning in the first year, on the date of entry into force of this Agreement,
- in the last year, ending on the date of expiry of the first stage.

Article 14

Should regulations be introduced for the specific purpose of implementing the common agricultural policy, the Community shall be entitled to modify the arrangements laid down in this Annex with a view, in particular, to preventing certain distortions of competition or substitutions in respect of products covered by this Annex but not coming under Annex II to the Treaty establishing the European Economic Community.

When introducing such regulations and modifying such arrangements, the Community shall have regard to the interests of Spain.

2. Should Community regulations be introduced in respect of products covered by this Annex and coming under Annex II to the Treaty establishing the European Economic Community, the Community shall be entitled to modify the arrangements laid down in this Annex.

When introducing such regulations, and amending such arrangements, the Community shall have regard to the interests of Spain.

3. Should Community regulations be amended in respect of products covered by this Annex and coming under Annex II to the Treaty establishing the European Economic Community, the Community shall be entitled to modify the arrangements laid down in this Annex.

When modifying such arrangements, the Community shall grant in respect of imports originating in Spain an advantage comparable to that provided for this Annex.

4. The application of this Article may be the subject of consultations in the Joint Committee.

Article 15

Products originating in Spain listed in this Annex may not be given more favourable treatment than that accorded under the Treaty establishing the European Economic Community by the Member States to one another.

Article 16

The Community shall apply, in respect of Spain, the Convention on the Valuation of Goods for Customs Purposes signed at Brussels on 15 December 1950 and the International Convention for the Simplification of Customs and other Formalities concluded at Geneva on 3 November 1923.

LIST A

Products which, as a result of implementation of the common agricultural policy, are subject to special rules on importation into the Community, and to which the provisions of Article 2 do not apply

CCT heading No	Description
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel: A. Lactose and lactose syrup: I. Containing, in the dry state, 99% or more by weight of the pure product B. Glucose and glucose syrup: II. Containing, in the dry state, 99 % or more by weight of the pure product: (a) Glucose in the form of white crystalline powder, whether or not agglomerated (b) Other
ex 17.04	Sugar confectionery, not containing cocoa, except liquorice extract containing more than 10% by weight of sugar, but not containing other added substances
18.06	Chocolate and other food preparations containing cocoa
19.01	Malt extract
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.03	Macaroni, spaghetti and similar products
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato and other starches
19.05	Prepared foods obtained by swelling or roasting of cereals or cereal products (puffed rice, corn flakes and animal products)
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.07	Bread, ship's biscuits and ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportions
ex 21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof: — Excluding roasted chicory and extracts thereof
21.06	Natural yeasts (active or inative); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast
ex 21.07	Food preparations not elsewhere specified or included, containing sugar, milk products, cereals or products based on cereals (1)
ex 22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: — Containing milk or milkfats
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: II. Mannitol III. Sorbitol

(1) This heading covers only products which, on importation into the Community, are subject to the duty laid down in the Common Customs Tariff, comprising: (a) an *ad valorem* duty, constituting the fixed component; (b) a variable component.

CCT heading - No	Description
ex 35.01	Casein, caseinates and other casein derivatives; casein glues
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. Other: (a) Ovalbumin and lactalbumin: 1. Dried (for example sheets, scales, flakes powder) 2. Other
35.05	Dextrin and dextrin glues; soluble or roasted starches; starch glues
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances

LIST B

Referred to in Article 2

CCT heading No	Description
45.02	Natural cork, unworked, crushed, granulated or ground; waste cork
45.03	Articles of natural cork
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
55.05	Cotton yarn, not put up for retail sale
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
58.04	Woven pile fabrics and chenille fabrics other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05

ANNEX II

On the implementation of Article 2 (2) of the Agreement

Article 1

The customs duties and charges having equivalent effect applicable to imports into Spain of products originating in the Community and included in Lists A, B and C shall be those in the Spanish Customs Tariff, reduced by the following percentages and in accordance with the following timetable:

Products	Percentage reduction					
	On the entry into force of the Agreement	from 1. 1. 1973	from 1. 1. 1974	from 1. 1. 1975	from 1. 1. 1976	from 1. 1. 1977
List A (60%)	10	20	30	40	50	60
List B (25%)	5	10	10	15	20	25
List C (25%)	5	10	10	15	20	25

Article 2

1. The rates of duty in the Spanish Customs Tariff to be used for calculation of the reduced duties listed in Article 1 shall be those actually applied at the time in respct of third States. The reduced rates shall be rounded-off to the first place of decimals.

2. Where duties in the Spanish Customs Tariff or charges having equivalent effect are introduced or modified, the percentage reductions granted to the Community under Article 1 shall remain unchanged.

Article 3

1. Notwithstanding Articles 1 and 2 and on condition that protective measures are necessary for its industrialization and development, Spain may introduce, increase or reintroduce *ad valorem* customs duties not exceeding 15% or, in certain special and exceptional cases, 20%. Such measures may be applied up to an amount not exceeding 5% of the total value of Spanish imports from the Community for the year 1968.

2. These measures may be taken only if necessary for the protection of, or for furthering the development of, a new processing industry not existing in Spain at the date of entry into force of the Agreement; they may be applied only in respect of a specific line of production.

3. Twelve months after the introduction, increase or reintroduction of customs duties Spain shall make tariff reductions of 5% per year in respect of imports originating in the Community.

4. The measures referred to in paragraph 1 shall be taken after consultations in the Joint Committee. These consultations shall take place with the minimum of delay.

Article 4

1. Spain shall refrain from introducing any new quantitative restrictions on imports of products originating in the Community other than those listed in Annex II to the Treaty establishing the European Economic Community.

This obligation shall apply, however, only to 80% of the value of total imports of those products, calculated on the basis of the average for the years 1966, 1967, and 1968.

2. If Spain introduces or reintroduces, in accordance with paragraph 1, quantitative restrictions on imports of the products referrred to in paragraph 1, it shall open to the Community quotas for such products originating in the Community. Each of these quotas shall be not less than 75% of Spanish imports of the products covered thereby during the year preceding the introduction or reintroduction of the quantitative restrictions. These quotas shall be subject to the provisions of Article 5.

Article 5

1. For products originating in the Community included in List D, Spain shall open quotas for the values shown in the fourth column of that list.

2. If the Agreement does not enter into force at the beginning of a calendar year, the quotas referred to in this Article shall be opened *pro rata temporis:*

— beginning, in the first year, on the date of entry into force of the Agreement;

— in the last year, ending on the date on which the first stage ends.

3. For products included in List D, Spain shall, at the beginning of the second, third, fourth, fifth and sixth year of the Agreement, increase the quotas by 13% in the aggregate and each individual quota by at least 7% in relation to the preceding year.

4. Import authorizations under the quotas opened to the Community shall be so issued within the limits of these quotas as to ensure a balanced distribution of imports between the Peninsula and the Balearic Islands, on the one hand, and the territories subject to special treatment, on the other, taking into account the trade with the two areas recorded during the years 1966, 1967 and 1968.

5. If for two consecutive years imports fall below a quota, the product or products in question shall be liberalized.

However, exceptionally and after consultation in the Joint Committee, this provision shall not be applied to products characterized by pronounced irregularity of imports.

Article 6

1. At the end of the sixth year of the Agreement imports into Spain of products originating in the Community, other than those listed in Annex II to the Treaty establishing the European Economic Community, shall be liberalized.

Spain may however, retain quantitative restrictions not exceeding in value 5% of the average of total imports in the years 1966, 1967 and 1968 of products originating in the Community.

2. Spain shall be prepared to liberalize imports of products originating in the Community more rapidly than is laid down in Article 5 if the economic situation of the country and of the branch of industry concerned so permit.

Article 7

1. Spain shall refrain from introducing or increasing customs duties or changes having equivalent effect on imports of those products listed in Annex II to the Treaty establishing the European Economic Community which are not listed in Articles 1, 8, 9 and 10 and are not liberalized at the date of entry into force of the Agreement and undertakes to maintain, under normal market conditions, the Community share of the imports of such products, calculated on the basis of the years 1966, 1967 and 1968. These provisions shall not apply to regulatory duties.

2. Paragraph 1 shall not apply in cases where the amendment of import regulations has the effect of improving trading conditions.

Consultations on the application of this Article may take place in the Joint Committee.

Article 8

1. Imports of the following products originating in the Community shall be admitted into Spain without quantitative restriction and under the conditions laid down in paragraph 2:

CCT heading No	Description
04.04	Cheese and curd: G. Other 1. Of a fat content, by weight, not exceeding 40% and a water content, by weight, of the non-fatty matter: (b) Exceeding 47% but not exceeding 72% 4. Butterkäse, Cantal, Edam, Fontal, Fontina, Gouda, Italico, Kernham, Mimoletta, Saint-Nectaire, Saint-Paulin, Tilsit

2. The threshold price of products originating in the Community and listed in paragraph 1 shall not exceed 100·48 pesetas per kilogramme and shall be at least 6·30 pesetas per kilogramme below the general Spanish threshold price for like products originating in third States.

Article 9

Spain undertakes to purchase from the Community, under normal market conditions, at least 25 % of its total annual imports of butter (04.03 of the Spanish Customs Tariff) for as long as such imports remain under State trading arrangements. This percentage shall be increased by at least 1 % per year from 1 January 1972 so as to reach a minimum of 30 % with effect from 1 January 1976.

Article 10

Spain undertakes to purchase from the Community, under normal market conditions, 90 % of its total annual imports of the products listed below for as long as these imports remain under State trading arrangements:

CCT heading No	Description
04.02	Milk and cream, preserved, concentrated or sweetened: A. Not containing added sugar: 1. Not denatured: (a) In powder or other solid form (b) Other B. Containing added sugar: 1. In powder or other solid form 2. Other

Article 11

1. Should regulations be introduced for the specific purpose of implementing Spain's agricultural policy, Spain shall be entitled to modify the arrangements laid down in this Annex with a view, in particular, to preventing certain distortions of competition or substitutions in respect of products covered by this Annex but not coming under Annex II to the Treaty establishing the European Economic Community.

When introducing such regulations and modifying such arrangements Spain shall have regard to the interests of the Community.

2. Should regulations be introduced in respect of products covered by this Annex and coming under Annex II to the Treaty establishing the European Economic Community, Spain shall be entitled to modify the arrangements laid down in this Annex.

When introducing such regulations and modifying such arrangements Spain shall have regard to the interest of the Community.

3. Should its regulations be amended in respect of products covered by this Annex and coming under Annex II to the Treaty establishing the European Economic Community, Spain shall be entitled to modify the arrangements laid down in this Annex.

When modifying such arrangements Spain shall grant in respect of imports originating in the Community an advantage comparable to that provided for in this Annex.

4. The application of this Article may be the subject of consultations in the Joint Committee.

Article 12

Spain shall apply, in respect of the Community, the Convention on the Valuation of Goods for Customs Purposes signed at Brussels on 15 December 1950 and the International Convention for the Simplification of Customs and other Formalities concluded at Geneva on 3 November 1923.

LIST A

Products subject, on importation into Spain, to Spanish Customs Tariff duties reduced by the percentages and in accordance with the timetable laid down in Article 1 of this Annex

Spanish Customs Tariff heading No	Description
01.01 A-1	Pure-bred horses for breeding purposes
01.01 B	Asses
01.02 A	Live animals of the bovine species, including animals of the buffalo family of selected breeds, for breeding purposes
01.02 B-1	Animals of the bovine species, for bull-fighting purposes
01.03 A	Live swine of selected breeds, pure-bred breeding animals
01.04 A-1	Live sheep of selected breeds, pure-bred breeding animals
01.04 B	Live goats
01.05 A-2	Fowls of selected breeds
01.05 B-1	Ducks and other poultry, pure-bred
01.06	Other live animals
03.01 A	Tunny and other fish of the tunny family, frozen
03.01 B	Fish, fresh or chilled
03.03 A	Crustaceans and molluscs for fish-ponds
03.03 A-1	Crawfish, fresh, chilled, frozen, salted, in brine or dried; crawfish, in shell, simply boiled in water
03.03 B-2	Mussels, fresh, chilled, frozen, salted, in brine or dried; mussels, in shell, simply boiled in water
03.03 B-3	Oysters, fresh, chilled, frozen, salted, in brine or dried; oysters, in shell, simply boiled in water
03.03 B-4	Cephalopoda, fresh
04.02 A-2	Milk and cream, preserved, concentrated, unsweetened, denatured
04.06	Natural honey
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material
05.04 B	Bladders and stomachs of animals (other than fish), whole and pieces thereof
05.05	Fish waste
05.06	Sinews and tendons; parings and similar waste, of raw hides or skins
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers

List A *(continued)*

Spanish Customs Tariff heading No	Description
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells
05.13 A	Natural sponges, raw (not prepared by removal of calcareous or vegetable matter)
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption
06.01 A-1	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, of high quality
06.02 A	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips, of high quality
06.02 B-1	Cuttings, suckers and slips; stolons, runners, sets, shoots and roots
06.02 B-3-a	Cuttings, carnation stocks
07.01 A-1-a	Seed potatoes, of high quality
07.01 B	Garlic, fresh or chilled
07.01 C	Onions, fresh or chilled
07.01 D	Tomatoes, fresh or chilled
07.01 E	French beans, fresh or chilled
07.01 F	Peas, fresh or chilled
07.01 G	Olives, fresh or chilled
07.01 H	Other vegetables, fresh or chilled
07.05 A	Seeds of leguminous vegetables, of high quality, for sowing
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith
08.01 B	Dates, fresh or dried
08.01 D	Coconuts, fresh or dried, shelled or not
08.02	Citrus fruit, fresh or dried
08.03	Figs, fresh or dried
08.04	Grapes, fresh or dried
08.05 A	Almonds, fresh or dried, shelled or not
08.05 B	Hazelnuts, fresh or dried, shelled or not
08.05 E	Other nuts (other than those falling within heading No 08.01) fresh or dried, shelled or not
08.09	Other fruit, fresh
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption

List A *(continued)*

Spanish Customs Tariff heading No	Description
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08,04 or 08.05
08.13	Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
09.02	Tea
09.03	Maté
09.04	Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta'
09.05	Vanilla
09.06	Cinnamon and cinnamon-tree flowers
09.07	Cloves (whole fruit, cloves and stems)
09.08	Nutmeg, mace and cardamoms
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper
09.10	Thyme, saffron and bay leaves; other spices
10.01 A-1	Wheat, for sowing, of high quality
10.02 A-1	Rye, for sowing, of high quality
10.03 A-1	Barley, for sowing, of high quality
10.04 A-1	Oats, for sowing, of high quality
10.05 A-1	Maize, for sowing, of high quality
10.07 A	Canary seed
10.07 B-1-a	Grain sorghum, for sowing, of high quality
10.07 C	Millet, buckwheat and durra; other cereals
12.01 A	Oil seeds, for sowing
12.01 B-5	Copra
12.01 B-6	Palm nuts and kernels
12.01 B-7	Linseed
12.01 B-8	Castor oil seeds
12.01 B-9	Seeds of cruciferae
12.01 B-10	Illipe seeds
12.01 B-11	Other oil seeds and oleaginous fruit
12.03 A	Seeds, of a kind used for sowing, of high quality
12.03 B-1	Flower seeds
12.03 B-2	Seeds of sainfoin, lucerne, bent grass, ribbon grass, cocksfoot grass and fescue
12.03 B-3	Seeds of aubergine, onion, beans, melon and water-melon
12.03 B-7	Tobacco seeds
12.04 B	Sugar beet, whole or sliced, fresh; sugar cane
12.05	Chicory roots, fresh or dried, whole or cut, unroasted
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered
12.08 B	Locust bean seeds
12.08 C	Fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading

List A *(continued)*

Spanish Customs Tariff heading No	Description
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams
13.03 A-1	Opium and sap or extract of coca
13.03 A-2	Liquorice
13.03 B	Pectic substances, pectinates and pectates
13.03 C	Mucilages and thickeners, derived from vegetable products
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)
14.03	Vegetable materials of a kind uset primarily in brushes or in brooms (for example; sorgho, piassava, couchgrass and istle), whether or not in bundles or hanks
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)
14.05 B	Other vegetable products not elsewhere specified or included
15.02 B	Other fats (of bovine cattle, sheep or goats), unrendered or rendered
15.04	Fats and oils, of fish and marine mammals, whether or not refined
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.07 C-3	Tung oil (china wood oil)
15.07 C-4	Other siccative oils and oils for technical uses
15.09	Degras
15.11 A	Crude glycerol and glycerol lyes
15.15	Beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
16.03 A	Meat extracts and meat juices, in packages exceeding 5 kg
16.04 A	Prepared or preserved anchovy fillets
16.05	Crustaceans and molluscs, prepared or preserved
17.01 A	Sucrose, denatured
17.04	Sugar confectionery, not containing cocoa
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion
18.01	Cocoa beans, whole or broken, raw or roasted
18.02	Cocoa shells, husks, skins and waste
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

List A *(continued)*

Spanish Customs Tariff heading No	Description
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof
21.02	Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates
21.03	Mustard flour and prepared mustard
21.06	Natural yeasts (active or inactive); prepared baking powders
21.07 A	Non-alcoholic compound preparations (known as 'concentrated extracts') used for making beverages
21.07 B	Herbal mixtures used for making beverages
22.01	Waters, including spa waters and aerated waters; ice and snow
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07
22.09 B-3	Rum and tafia
23.01	Flours and meals, of meat, offals, fish crustaceans or molluscs, unfit for human consumption; greaves
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues
23.04 B	Other oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils
23.05	Wine lees; argol
23.06	Vegetable products of a kind used for animal food, not elsewhere specified or included
23.07 B	Biscuits for dogs and other animals
24.01	Unmanufactured tobacco; tobacco refuse
25.02	Unroasted iron pyrites
25.04 A	Natural flake graphite
25.06 A	Quartz
25.06 B-1	Quartzite, including quartzite not further worked than roughly split or roughly squared
25.07 A	Kaolin
25.07 B	Bentonite
25.08	Chalk
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides
25.10 A	Natural calcium phosphates, unworked
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide
25.12	Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity or 1 or less.

List A *(continued)*

Spanish Customs Tariff heading No	Description
25.13 A-2	Emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated, crude or in pieces
25.13 B	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated, ground or powdered
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing
25.15 A-1	Marble, travertine, ecaussine and other calcereous monumental and building stone of an apparent specific gravity of 2·5 or more, crude
25.16 A	Granite, porphyry, basalt, sandstone and other monumental and building stone, crude
25.17 C	Other pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated), other than those graded by size for decorative uses and powder of stones falling within heading No 25.15 or 25.16
25.18 A	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
25.20	Gypsum; anhydrite; calcined gypsum and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide
25.24	Asbestos
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet
25.26 B	Mica, including splittings; mica waste, other than powder
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc
25.28	Natural cryolite and natural chiolite
25.29	Natural arsenic sulphides
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight
25.31	Felspar, leucite, nepheline and nepheline syenite; flourspar
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery
26.01 A-1	Roasted iron pyrites
26.01 C	Bauxite and concentrates
26.01 D	Copper ore and concentrates
26.01 H	Chromium ore and concentrates
26.01 J	Antimony ore and concentrates
26.01 K	Uranium ore and concentrates
26.01 L	Thorium ore and concentrates

List A *(continued)*

Spanish Customs Tariff heading No	Description
26.01 M-2	Other metallic ores
26.04	Other slag and ash, including kelp
27.03	Peat (including peat litter), whether or not agglomerated
27.05	Retort carbon
27.05 A	Coal gas, water gas, producer gas and similar gases
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products
27.08 A	Pitch obtained from coal tar
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.11	Petroleum gases and other gaseous hydrocarbons
27.12	Petroleum jelly
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozekerite, lignite wax, peat wax and other mineral waxes, whether or not coloured
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
27.17	Electric current
28.01 A	Fluorine
28.01 D-1	Crude iodine
28.04 C-1-a	Oxygen
28.04 C-5	Arsenic and boron
28.05 A-1	Crude lithium, of nuclear quality
28.05 B-1	Crude calcium, of nuclear quality
28.05 D	Mercury
28.15 A	Phosphorus sulphides
28.26	Tin oxides (stannous oxide and stannic oxide)
28.39 B-1-a	Natural sodium nitrate, containing more than 16 3% of nitrogen
28.50	Fissile chemical elements and isotopes; other radioactive chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cerments, containing any of these elements, isotopes or compounds
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50
28.52 A	Compounds, inorganic or organic, of thorium or of uranium depleted in U 235, whether or not mixed together
28.58 A	Distilled and conductivity water and water of similar purity
29.02 A-5	Dichloromethane

List A *(continued)*

Spanish Customs Tariff heading No	Description
29.03 B-3	5-tertiary-Butyl-2:4:6-trinitrometaxylene (xylene musk) and 3-tertiary-Butyl-2:6-dinitroparacymene (cymene musk)
29.06 A-7	Octyl phenol and nonyl phenol
29.13 A-4	Ionones and methyl ionones
29.15 E	Adipic acid
29.16 A-3	Crude calcium tartrate
29.19 A	Glycerophosphoric acid and its salts
29.19 C	Tributyl phosphate, triphenyl phosphate, tricresyl phosphate, trixylyl phosphate and tricholorenthyl phosphate
29.19 D	Dimethyl phosphate of dibromodichloroethylene
29.21 A	Alpha-beta-1,2,3,4,7,7-hexachlorobicyclo (2,2,1) heptane-(2)-bis-(oxymethylene)-5,6-sulphite
29.22 A-3	Ethylene amines
29.25 G	L-naphtyl N-methylcarbamate
29.31 F	Thiophosphates
29.34 A	Tetraethyl-lead
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones
29.40	Enzymes
29.41 B	Digitalis glycosides
29.42 F	Quinine, chinchonine and chinchonidine and their salts
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 23.39, 29.41 and 29.42
30.01 A	Anterior and posterior lobes of the pituitary gland; extracts obtained from the heart, from the prostate gland, from cartilage, from bone marrow, from the brain, from the duodenum, from the stomach and from bone
30.02 A-1	Anti-poliomyelitis vaccine and anti-rubella vaccine, put up for retail sale
30.02 B-1	Anti-poliomyelitis vaccine and anti-rubella vaccine, in bulk or put up in other forms or packings
30.03 B-1	Medicaments (including veterinary medicaments) with a basis of insulin, in bulk or put up in other forms or packings
31.01	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated
31.02 A	Sodium nitrate, natural, containing 16% or less of nitrogen
31.03 A	Basic slag
31.03 D	Single superphosphates
31.04 A	Potassium salts, crude natural (carnallite, kainite, sylvinite and others)
31.04 B	Potassium salts, crude natural (carnallite, kainite, sylvinite, residues of beet molasses)
31.04 C	Potassium chloride, of any degree of purity
32.01 C-1	Tanning extracts of quebracho, insoluble in cold water
32.05 C	Natural indigo
32.08 C	Liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips)

List A *(continued)*

Spanish Customs Tariff heading No	Description
32.09 C	Stamping foils
33.01 A-2	Essential oils, not terpeneless, or orange-flower (neroli), of basil, of aniseed, of fennel, of lime, of mandarin, of myrtle, of bitter orange (Seville orange), of sweet orange, of niaouli, of melissa and of verbena
33.01 A-3	Essential oils, not terpeneless, of French lavender, of juniper berries, of marjoram, of origanum, of rosemary, of rue, of sage and of thyme
33.01 A-4	Essential oils, not terpeneless, of badian, of bergamot, of cananga, of citronella, of cedar, of clove, of lemon grass, of linaloes, of yland-yland, of patchouli, of palmarosa, of rosenwood, of sandalwood, of shiu and of vetiver
33.01 B	Essential oils, terpeneless
33.01 C-1	Resinoids of labdanum and of evernia
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
34.03 B	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, containing between 50% and 70% by weight of petroleum oils or of oils obtained from bituminous minerals
35.01 A	Casein and caseinates
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed
36.08	Other combustible preparations and products
37.02 C	Film in rolls, sensitized, unexposed, perforated for polychrome images, in rolls or in strips
37.04 B-1	Cinematograph film, exposed, of news items, undeveloped, negative or positive
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive
37.07 A	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive, of a width of less than 35 mm
37.07 B-3	Newsreel and documentary films, negative or positive, monochrome or polychrome, of a width of 35 mm or more
38.02	Animal black (for example bone black and ivory black), including spent animal black
38.19 C	Compound catalysts
38.19 F-1	Octyl phenol and nonyl phenol, mixed
38.19 H	Proteases (excluding alkalases) with a proteolytic capacity of 50 000 units or more; alkalases (alkaline proteases) with a proteolytic capacity of 10 000 units or more, and gluco-amylases, with a liquefying capacity of 30 000 units or more, produced from micro-organisms, not prepared by intermixture with other enzymes
39.02 B-1	Polyhaloethylenes in one of the forms described in Note 3 (a) and (b) of Chapter 39
39.02 J	Coumarone-indene resins
39.05 B	Chemical derivatives of natural rubber
40.01 A	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex
40.01 B	Natural rubber
40.04 B	Rubber tyres, tyre cases, inner tubes and air bags, crushed; waste, parings and powder of unhardened rubber, and waste of other articles of rubber fit only for the recovery of rubber

List A *(continued)*

Spanish Customs Tariff heading No	Description
40.11 B-1	Inner tubes, each weighing more than 2 kg
40.11 B-2	Inner tubes, each weighing more than 0·5 kg but not more than 2 kg
40.11 C-1	Pneumatic tyres, including tubeless tyres for aircraft
40.12 B	Teats, nipple shields, comforters, breast protectors and sterilizing stoppers and caps
40.15 B	Scrap, waste and powder of hardened rubber (ebonite and vulcanite)
40.16	Articles of hardened rubber (ebonite and vulcanite)
41.01 A-1	Raw hides and skins of oxen, cows, bulls and buffaloes, fresh, salted or dried
41.01 A-2	Raw hides and skins of calves, fresh, salted or dried
41.01 A-3	Raw hides and skins of equines, fresh, salted or dried
41.01 A-4-a-2	Raw sheep and lamb skins, fresh, salted, without the wool, weighing more than 30 kg per dozen
41.01 A-4-b	Raw sheep and lamb skins, fresh and salted, weighing not more than 30 kg per dozen
41.01 A-4-c-2	Raw sheep and lamb skins, fresh and salted, without the wool, weighing more than 22 kg per dozen
41.01 A-4-d	Raw sheep and lamb skins, fresh and salted, weighing not more than 22 kg per dozen
41.01 A-4-e-2	Raw sheep and lamb skins, dried, without the wool, weighing more than 14 kg per dozen
41.01 A-4-f	Raw sheep and lambs skins, dried, weighing not more than 14 kg per dozen
41.01 A-5	Raw hides and skins of goats and kids (fresh, salted, or dried)
41.01 A-6	Other raw hides and skins (fresh, salted or dried)
41.01 B-1	Limed and pickled hides and skins of bovines (including buffaloes) and of equines
41.01 B-3	Limed and pickled hides and skins of goats and kids including cuirots
41.01 B-4	Limed and pickled skins of swine
41.01 B-5	Limed and pickled skins of reptiles, batrachia, fish and marine mammals
41.01 B-6	Other hides and skins, limed and pickled
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08
41.04	Goat and kid skin leather, except leather falling within heading No 41.06 or 41.08
41.05	Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08
41.06 A	Chamois-dressed leather of equines and bovines (including buffaloes)
41.06 C	Chamois-dressed leather of goats and kids
41.06 D	Chamois-dressed leather of other animals
41.07	Parchment-dressed leather
41.08	Patent leather and imitation patent leather; metallized leather
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls

List A *(continued)*

Spanish Customs Tariff heading No	Description
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal
42.02 A-1	Travel goods, toilet-cases and shopping-bags, of leather
ex 42.02 B	Handbags, brief-cases, wallets, purses, tool-cases, tobacco-pouches, sheaths, cases, boxes and similar containers:
	1 (a) Of soft leather
	2 (b) Of rigid leather
42.03	Articles of apparel and clothing accessories, of leather or of composition leather
42.05	Other articles of leather or of composition leather
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin from bladders or from tendons
43.01	Raw furskins
43.02 A	Furskins of rabbit or hare, tanned or dressed
43.02 C	Seal and sea-otter skins, dyed or not, tanned or dressed
43.02 F	Pieces or cuttings of furskins, tanned or dressed, including heads, paws, tails and the like (not being fabricated)
44.01 B	Fuel wood of all kinds, wood waste and sawdust
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not
44.03 A	Pit-props
44.03 B	Logs for the manufacture of cellulosic pulp
44.05 B	Boards of a thickness not exceeding 45 mm, and not exceeding 1 500 mm in length, of ilex
44.05 C	Boards of a thickness not exceeding 45 mm, and not exceeding 1 500 mm in length, of chestnut
44.05 D	Small boards measuring not more than 300 mm × 100 mm × 10 mm, of cedar (*pinus incensus*)
44.06	Wood paving blocks
44.07	Railway or tramway sleepers of wood
ex 44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn:
	A. Of ilex
	B. Of chestnut
	C. Other
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like
44.11	Drawn wood; match splints; wooden pegs or pins for footwear
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork
46.01 A	Plaits and similar products of natural vegetable materials, for all uses, whether or not assembled into strips
46.02 A	Packing materials, coarse matting, screens and the like; straw envelopes for bottles

List A *(continued)*

Spanish Customs Tariff heading No	Description
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No 46.01 or 46.02; articles of loofah
49.01 B-2-a	Multilingual technical dictionaries, for Spanish and one or more other languages
49.01 B-3-a	Other printed books, booklets, brochures, pamphlets and leaflets, in foreign languages or in dead languages
49.01 B-3-b-1	Other printed books, booklets, brochures, pamphlets and leaflets, in Hispanic languages, published in Spanish- or Portuguese-speaking countries
ex 49.02	Newspapers, journals and periodicals, whether or not illustrated:
	A. In foreign languages
	B. 1. In Hispanic languages, published in Spanish- or Portuguese-speaking countries
49.04 A	Music, in manuscript, whether or not bound or illustrated
ex 49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed:
	B. 1. In foreign languages or blank
	B. 2. (a) In Hispanic languages, published in Spanish- or Portuguese-speaking countries
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitized paper; manuscripts and typescripts
49.07 A	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes
49.11 A	Pictures, engravings and charts or paper, paperboard or plastic materials, clearly intended for insertion in the books and products mentioned in Chapter 49
49.11 C-1	Catalogues, in foreign languages, of foreign manufactured products; catalogues, in all languages, of publishing houses, as well as tourist promotion publications in foreign languages
50.01	Silk-worm cocoons suitable for reeling
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)
Chapter 52	Metallized textiles
53.02	Other animal hair (fine or coarse), not carded or combed
53.03 B	Waste of coarse animal hair
Chapter 54	Flax and ramie
57.01	True hemp ('Cannabis sativa'), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)
57.02	Manila hemp (abaca) ('Musa textilis'), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)
57.03	Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes)
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)
57.05	Yarn of true hemp
57.06	Yarn of jute
57.07	Yarn of other vegetable textile fibres

List A *(continued)*

Spanish Customs Tariff heading No	Description
57.09	Woven fabrics of true hemp
57.10	Woven fabrics of jute
57.11	Woven fabrics of other vegetable textile fibres
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind uset for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hot foundations and similar uses
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material
59.17 B	Bolting cloths
59.17 C	Straining cloths (including those of human hair), of a kind commonly used in oil presses and the like
59.17 E	Textile fabrics, reinforced with metal, of a kind commonly used in machinery or plant
59.17 F	Textile fabrics of metallized yarns of heading No 52.01, of a kind commonly used in paper-making or other machinery
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables
64.03 B	Footwear exclusively of wood or cork
64.04	Footwear with outer soles of other materials
ex 64.05	Parts of footwear (including uppers, in-soles and screw-on heels):
	A. Of skin, leather or composition leather
	B.2. Of wood or cork
	B.3. Of other materials
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed
ex 65.04	Hats and other headgear, plaited or made from plaited or other strips of any material:
	A. Not lined or trimmed
	B.1. Lined and trimmed, for men

List A *(continued)*

Spanish Customs Tariff heading No	Description
65.05	Hats and other headgear (including hair-nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed
65.06 C	Headgear of skin or of leather
65.06 D	Other headgear, whether or not lined or trimmed
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear
Chapter 66	Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
67.01 A	Made up articles of skins and other parts of birds with their feathers or down, of feathers, parts of feathers, or down
67.02 B	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit, other than those made of artificial plastic materials
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like
67.04 B	Other articles of human hair (including hair-nets)
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefore and parts of such frames and handles, of any material
68.01 A	Road and paving setts, curbs and flagstones, of natural stone (except slate), of a thickness exceeding 20 mm
68.15 A	Sheets of mica powder, of a thickness of not more than 0·12 mm
68.16 B	Electro-moulded refractory articles
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal and of similar siliceous earths
69.06 B	Piping, conduits and guttering (including angles, bends and similar fittings) of pottery other than stoneware
70.03 A-2	Glass (excluding optical glass), with a low coefficient of expansion, in balls, rods or tubes with a coefficient of expansion of not more than 40×10^{-7}, unworked
70.03 B-2	Glass, in balls, other than that with a low coefficient of expansion, unworked (not being optical glass)
70.04 G	Plate glass, having a colourless or white cross-section of a thickness exceeding 4 mm and of which no other dimension exceeds 400 mm, of unworked cast or rolled glass, in rectangles
70.06 E	Polished plate glass, unwired, having a colourless or white cross-section, of a thickness exceeding 4 mm and of which no other dimension exceeds 400 mm, of cast or rolled glass, in rectangles, surface ground or polished, but not further worked
70.11 B-1	Glass envelopes, with or without anode adapters, obtained by moulding, neither coated nor otherwise worked, for cathode-ray tubes, other than of glass with a low coefficient of expansion, of fused silica or of fused quartz
70.16 B	Multi-cellular glass in blocks, slabs, plates, panels and similar forms
70.18 A-1	Parallelepipedal plates and blocks of optical glass, not optically worked
70.18 A-2-a-1	Blanks for spectacle lenses or ground discs, of optical glass not optically worked, of a refractory index between 1·500 and 1·550 inclusive. of which no face is transparent
70.18 A-2-a-2-b	Blanks for spectacle lenses or ground discs, of optical glass not optically worked, of a refractory index between 1·500 and 1·550 inclusive, of which one of the faces is transparent, other than spherical and toric

List A *(continued)*

Spanish Customs Tariff heading No	Description
70.18 A-2-b	Other blanks for spectacle lenses or ground discs, of optical glass not optically worked
70.18 A-3	Other articles of optical glass, not optically worked, not specified elsewhere
70.18 B-1	Gobs of glass for corrective spectacle lenses, not optically worked
70.18 B-2-b	Blanks for corrective spectacle lenses, not optically worked, other than bi-focal and multi-focal lenses
70.19 A	Imitations of pearls falling within heading No 71.01 and of precious stones falling within heading No 71.02
70.19 C-2	Glass grains (ballotini) with a refractory index greater than 1·9
70.20 B-2	Other continuous glass textile fibre (silium), other than those in the form of broken yarn and of slivers ('Rhovyl')
70.21 A	Aparatus intended for industrial purposes and parts therefor, of glass with a low coefficient of expansion
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)
71.05 A	Silver, including silver gilt and platinum-plated silver, unwrought, in lumps, grains, ingots, pellets, etc
71.07 A	Gold, including platinum-plated gold, unwrought, in lumps, grains, ingots, pellets, etc.
71.09 A	Platinum and other metals of the platinum group, unwrought, in sponge form, in ingots, bars, etc.
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal
71.12 A-1	Articles of jewellery and parts thereof, incorporating precious stones or pearls
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
Chapter 72	Coin
73.15 A-7-a	Wire of high carbon steel, whether or not coated (other than insulated electric wire), of which the greatest cross-sectional dimension is 5 mm or more
75.01 A	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unalloyed nickel, unwrought, whether or not in cubes or balls
75.01 B	Alloyed nickel, unwrought
Chapter 77	Magnesium and beryllium and articles thereof
Chapter 81	Other base metals employed in metallurgy and articles thereof
82.04 A	Machinery for the remote handling of radio-active materials, designed to be manually controlled
82.04 B	Glaziers' diamonds
84.06 A	International combustion piston engines for aircraft
84.06 D-1	Parts for internal combustion piston engines for aircraft
84.08 A	Reaction engines (turbo-jets, ram-jets, pulse-jets, rocket engines, etc.) and parts thereof
84.14 A	Industrial and laboratory furnaces and ovens, non-electric, specially designed for the separation of irradiated nuclear fuel, for the treatment of radio-active waste or for the reprocessing of irradiated nuclear fuel

List A *(continued)*

Spanish Customs Tariff heading No	Description
84.18 A	Centrifuges for the separation of uranium isotopes
84.18 B	Centrifuges, filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases for the manufacture of the products specified in heading No 28.51 A (deuterium and deuterium compounds)
84.18 C	Centrifuges, filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases, specially designed for the separation of irradiated nuclear fuel, for the treatment of radio-active waste or for the reprocessing of irradiated nuclear fuel
84.51 A-1	Electric typewriters, excluding portable typewriters
84.52 A	Battery-operated simulators (special analogical calculating machines)
84.52 B-1	Electronical calculating machines
84.52 E	Postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)
84.54 A	Hectograph or stencil duplicating machines with itemizing devices
84.55 A	Parts and accessories suitable for use solely or principally with machines of a kind falling within heading No 84.53
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves
84.59 A	Machines and mechanical appliances, having individual functions, for use in the manufacture of products falling within heading No 28.51 A (deuterium and deuterium compounds), not specified or included in any other heading of Chapter 84
84.59 B	Nuclear reactors
84.59 C	Machines and mechanical appliances, having individual functions, specially designed for the reprocessing of irradiated nuclear fuel (sintering of radio-active metal oxides, casing, etc.), not falling within any other heading of Chapter 84
85.21 A	Photomultiplier valves and tubes with a photocathode producing a current of at least 10 microamperes per lumen, of an average amplification of more than 10^5, and all other electronic multiplier systems activated by positive ions, intended for use with the radiation-detection instruments specified in heading No 90.28 B
85.21 B	Accelerating and focusing valves and tubes for use in mass spectrometers and spectrographs
85.21 C	Intense electronic sources of positive ions intended for use with particle accelerators, mass spectrometers and other similar apparatus
85.21 G	Photo cells
85.21 I	Parts: cathodes, anodes, separators, grids, getters, conductors and cathode-ray guns and the like, intended exclusively for use in the manufacture of the articles falling within heading No 85.21
85.22 A	Cyclotrons, electrostatic generators (Van de Graaff or Cockroft and Walton types), linear accelerators and other electro-nuclear machinery capable of imparting to nuclear particles a kinetic energy of more than 1 000 000 electron volts
85.22 B-1	Electrical appliances and apparatus, having individual functions, for use in the manufacture of products falling within heading No 28.51 A (deuterium and deuterium compounds), not specified or included in any other heading of Chapter 85

List A *(continued)*

Spanish Customs Tariff heading No	Description
85.22 B-2	Electrical appliances and apparatus specially designed for the separation of irradiated nuclear fuel, for the treatment of radio-active waste or for the reprocessing of irradiated fuel, not specified or included in any other heading of Chapter 85
87.02 B-1	Vehicles specially designed for the transport of highly radio-active materials
88.01 B	Other balloons and airships
88.02 A-2	Landplanes and seaplanes fitted with single or twin piston or turbo-propeller engines, with a maximum take-off rating of more than 550 metric hp, but not more than 2 000 metric hp per engine
88.02 A-4	Other landplanes and seaplanes
88.02 B	Helicopters and gyroplanes
88.02 C	Gliders
88.02 D	Other flying machines
88.03 A	Parts of balloons and airships
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles
89.01 A	Warships
89.04	Ships, boats and other vessels for breaking up
90.09 B	Microfilm readers
90.09 C-1	Photographic (except cinematographic) enlargers and reducers with built-in automatic electronic filter and exposure devices other than those specialized for use in the graphic arts
90.12	Compund optical microscopes, whether or not provided with means for photographing or projecting the image
90.16 B-4	Sets of graduated gauges and the like (Johanson type)
90.16 B-5	Automatic machines for checking the airtightness or water-tightness of containers
90.28 C-5	Electric or electronic test benches for aircraft and rockets
90.28 C-6	Rapid-action voltage, amperage and frequency regulators and stabilizers, of speeds of more than 0·05 seconds and of stability of more than 0·05%
90.28 C-7	Machines and apparatus for measuring coordinates by means of an automatic numerical reading device, electronically operated
91.04 B	Marine chronometers and similar chronometers
92.10 A	Metronomes, tuning forks and pitch pipes
92.10 B	Auxiliary devices for automatically playing a musical instrument
92.10 C	Mechanisms for musical boxes
92.10 D	Reed tongues, whether or not mounted
92.10 E	Perforated music rolls for automatic musical instruments
92.10 F	Piano frames for upright and grand pianos
92.10 G	Piano mechanisms, accessories and fittings
92.11 B	Machines for recording flexible discs
92.11 D	Television image and sound recorders and reproducers, magnetic
92.12 A	Gramophone records and other sound or similar recordings, prepared but not recorded (record blanks, tapes, wires, etc)
92.12 B-1	Wax recordings, discs, matrices and other intermediate forms, recorded

List A *(continued)*

Spanish Customs Tariff heading No	Description
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)
93.07 A	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof
93.07 B	Rifle ammunition, metal
94.01 A-2	Chairs and other seats, whether or not convertible into beds, of other vegetable materials (osier, reed, rattan, bamboo, etc), neither upholstered nor covered, and parts thereof
94.03 A-2	Other furniture and parts thereof, of other vegetable materials (osier, reed, bamboo, etc.)
95.01 A	Worked tortoise-shell
95.02 A	Worked mother of pearl
95.03 A	Worked ivory
95.04 A	Worked bone
95.05 A-1	Worked horn, and other animal carving material
95.05 B-1	Worked coral
95.05 C-1	Other animal carving material, worked
95.06 A	Vegetable carving material (for example, corozo), worked
95.07 A	Jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, worked
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material
98.04 B	Nib points for pens
98.05 C	Slate pencils, drawing charcoals, writing and drawing chalks, tailors' and billiard chalks
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not
98.09 A	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms
Chapter 99	Works of art, collectors' pieces and antiques

LIST B

Products subject, on importation into Spain, to Spanish Customs Tariff duties reduced by the percentages and in accordance with the timetable laid down in Article 1 of this Annex

Spanish Customs Tariff heading No	Description
01.01 A-2	Other horses
01.01 C	Mules and hinnies
01.04 A-2	Other sheep
01.05 A-1	Fighting cocks
03.02 C	Other fish, dried, salted, in brine or smoked
05.04 A-1	Dried guts
05.04 A-2	Salted guts
05.13 B	Other natural sponges
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products
06.01 A-2	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, other than those of high quality
06.01 B	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower
06.02 B-2	Trees, shrubs and bushes of any kind, including stocks for grafting, other than those of high quality
06.02 B-3-b	Other rooted cuttings
06.02 B-4	Other living plants or roots
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushed and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
07.01 A-1-b	Other seed potatoes
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption
07.05 B-2	Dried beans, shelled, whether or not skinned or split
07.05 B-4	Dried peas, shelled, whether or not skinned or split
07.05 B-5	Other dried leguminous vegetables, shelled, whether or not skinned or split
08.05 C	Chestnuts and sweet chestnuts, fresh or dried, shelled or not
08.05 D	Fresh or dried walnuts, shelled or not
08.08	Berries, fresh
10.05 A-2	Other maize, for sowing

List B *(continued)*

Spanish Customs Tariff heading No	Description
11.03	Flours of the leguminous vegetables falling within heading No 07.05
11.08 B	Inulin
12.03 B-4	Seeds, fruit and spores, of a kind used for sowing, of clover, vetch, cabbage, tomato, cauliflower and pimentos 'Capsicum grossum')
12.03 B-5	Seeds of sugar-beet
12.03 B-6	Seeds of mangold, lettuce, cucumber, leek and carrot
12.03 B-8	Other seed, fruit and spores, of a kind used for sowing
12.04 A	Sugar beet, dried or powdered
13.03 A-4	Other vegetable saps and extracts
15.07 B	Solid vegetable oils, crude, refined or purified
15.07 C-1	Linseed oil, crude, refined or purified
15.07 C-2	Castor oil, crude, refined or purified
15.08 A	Linseed oil, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.08 B	Soya oil, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10 A-1	Industrial oleic acid
15.11 B	Purified glycerol
15.17 B	Other residues resulting from the treatment of fatty substances or animal or vegetable waxes (stearin pitch, residues from the distillation of wool grease, glycerol, pitch, etc.)
18.03	Cocoa paste (in bulk or in block), whether or not defatted
18.04	Cocoa butter (fat or oil)
18.05	Cocoa powder, unsweetened
18.06	Chocolate and other food preparations containing cocoa
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.03	Macaroni, spaghetti and similar products
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard
20.02 A-1	Tomatoes in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 A-2	Pimentos in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 A-3	Olives in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 A-4	Capers in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
ex 20.02 A-5	Asparagus, artichokes, truffles and beans in tins or in other airtight containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 B-1	Tomatoes in other containers, prepared or preserved otherwise than by vinegar or acetic acid

List B *(continued)*

Spanish Customs Tariff heading No	Description
20.02 B-2	Pimentos in other containers, prepared or preserved otherwise than by vinegar or acetic acid
20.02 B-4	Capers in other containers, prepared or preserved otherwise than by vinegar or acetic acid
20.03	Fruit preserved by freezing, containing added sugar
20.04	Fruit, fruit-peel and parts of plants, preserved by sygar (drained, glace or crystallized)
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit
21.04	Sauces; mixed condiments and mixed seasonings
21.05	Soups and broths, in liquid, solid or powder form
21.07 C	Other food preparations not elsewhere specified or included
22.03	Beer made from malt
22.09 A	Undenatured ethyl alcohol of a strength of less than 80%
22.09 B-1	Cognac and the like
22.09 B-2	Whisky and the like
22.09 B-4	Gin
22.09 B-5	Other spirits, liqueurs and spirituous beverages
22.09 C	Alcoholic concentrated extract
23.04 A	Oil-cake of cotton seed
23.07 C	Condiments, additives, sweetened forage and other prepared feeding stuffs of a kind used in animal feeding
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
25.04 B	Natural graphite, other than flake graphite
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No 26.01
25.06 B-2	Quartzite, not further worked than squared by sawing
25.07 C	Other clay, andalusite, kyanite and sillimanite, whether or not calcined but not including expanded clays falling within heading No 68.07; mullite, chamotte and dinas earths
25.10 B	Other natural calcium phosphates, other than crude; natural aliminium calcium phosphates, apatite and phosphatic chalk
25.13 A-1	Pumice stone, crude or in lumps
25.15 A-2	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2·5 or more, including such stone not further worked than roughly split, roughly squared or squared by sawing
25.15 B	Unworked alabaster, not further worked than roughly split, roughly squared or squared by sawing
25.16 B	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing

List B *(continued)*

Spanish Customs Tariff heading No	Description
25.17 A	Flint, crushed or powdered
25.17 B	Granules and chippings, graded by size, for ornamental purposes or for the manufacture of paving tiles, flag stones or similar pavings
25.18 B	Dolomite, whether or not calcined
25.18 C	Agglomerated dolomite (including tarred dolomite)
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker
25.26 A	Powdered mica
26.01 E	Lead ore and concentrates
26.01 F	Zinc ore and concentrates
26.01 G	Tin ore and concentrates
26.01 M-1	Ilmenite
26.03 A	Ash and residues containing lead
26.03 B	Ash and residues containing zinc
27.07	Oils and other products of the distillation of high temperature coal tar; other similar oils and products
27.08 B	Pitch coke, obtained from coal tar or from other mineral tars
28.01 B	Chlorine
28.01 C	Bromine
28.01 D-2	Sublimed or resublimed iodine
ex 28.03	Carbon black, arthracene black and acetylene black
28.04 A	Hydrogen
28.04 B-1	Argon
28.04 C-1-b	Nitrogen
28.04 C-2	Selenium and tellurium
28.04 C-3	Phosphorus
28.04 C-4	Silicon
28.05 A-2	Sodium
28.05 A-3	Other alkali metals
28.05 B-2	Other alkaline-earth metals
28.05 C	Rare earth metals (including yttrium and scandium)
28.06	Hydrochloric acid and chlorosulphonic acid
28.07	Sulphur dioxide
28.08	Sulphuric acid; oleum
28.09 B	Sulphonitric acids
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic
28.12	Boric oxide and boric acid
28.13 B	Other inorganic acids and oxygen compounds of chlorine, bromine and iodine
28.13 C	Other inorganic acids and oxygen compounds of nitrogen
28.13 D-1	Carbon dioxide
28.13 E	Other inorganic acids and oxygen compounds of silicon

List B *(continued)*

Spanish Customs Tariff heading No	Description
28.14 A-1	Thionyl chloride
28.14 B	Boron, chlorine and bromine trifluorides
28.15 B	Carbon disulphides
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium
28.19	Zinc oxide and zinc peroxide
28.20	Aluminium oxide and hydroxide; artificial corundum
28.21	Chromium oxides and hydroxides
28.22	Manganese oxides
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3
28.24	Cobalt oxides and hydroxides
28.28 A	Hydrazine and hydroxylamine and their inorganic salts
28.28 B	Vanadium pentoxide
28.28 C	Copper oxides and hydroxides
28.28 D	Mercury oxides
28.28 E	Bismuth oxides and hydroxides; cadmium oxides and hydroxides
28.28 F	Tungston oxides and hydroxides
28.28 G	Lithium hydroxides
28.28 H	Beryllium oxide of nuclear quality
28.28 I	Antimony oxides
28.29 A-1	Ammonium fluorides and sodium fluorides
28.29 A-2	Aluminium fluoride
28.29 A-3	Sodium fluoroaluminate (synthetic cryolite)
28.29 A-4	Lithium fluoride
28.29 B	Complex fluorine salts
28.30 A-1	Ammonium chloride
28.30 A-2	Calcium chloride, barium chloride and magnesium chloride
28.30 A-3	Mercury chloride
28.30 A-4	Lithium chloride
28.30 A-5	Nickel chloride
28.30 B-1	Copper oxychloride and bismuth oxychloride
28.31	Chlorites and hypochlorites
28.32 A-1	Sodium chlorate and potassium chlorate
28.33	Bromides, oxybromides, bromates and perbromates and hypobromites
28.34 A	Mercury iodides
28.35 A	Sodium sulphides
28.36	Dithionites, including those stabilized with organic substances; sulphoxylates
28.37 A-1	Sodium sulphites
28.37 B	Hyposulphites

List B *(continued)*

Spanish Customs Tariff heading No	Description
28.38 A-1	Sodium sulphates and potassium sulphates
28.38 A-2	Barium sulphate
28.38 A-3	Magnesium sulphate; magnesium sulphate-potassium sulphate
28.38 A-4	Aluminium sulphates
28.38 A-5	Chromium sulphates
28.38 A-6	Iron sulphates
28.38 A-7	Nickel sulphate, sulphate of ammonium with nickel
28.38 A-8	Copper sulphates
28.38 A-9	Magnanese sulphates
28.38 A-10	Lithium sulphates
28.38 A-11	Basic lead sulphate
28.38 B-1	Aluminium alums
28.38 B-2	Chromium alums
28.38 C	Persulphates
28.39 A	Nitrites
28.39 B-1-b	Sodium nitrate, containing more than 16·3% of nitrogen, synthetic
28.39 B-2	Calcium nitrate, containing more than 16% of nitrogen
28.39 B-3	Potassium nitrate
28.40 A-1	Lead phosphites
28.40 B-1	Ammonium phosphates containing, in the dry state, less than 6 mg of arsenic per kg
28.40 B-2	Sodium phosphates
28.40 B-3	Potassium phosphates
28.40 B-4	Calcium phosphates, including calcium hydrogen phosphate containing, in the dry state, less than 0·2% by weight of fluorine
28.41 A	Arsenites
28.41 B-1	Sodium and calcium arsenates
28.41 B-2	Mercury arsenates
28.41 B-3	Lead arsenates
28.42 A	Ammonium carbonates and percarbonates, including commercial ammonium carbonate containing ammonium carbamate
28.42 B	Lithium carbonates and percarbonates
28.42 C	Neutral sodium carbonate
28.42 D	Sodium bicarbonate
28.42 E	Potassium carbonates and percarbonates
28.42 F	Calcium carbonates and percarbonates
28.42 G	Barium carbonates and percarbonates
28.42 H	Magnesium carbonates and percarbonates
28.42 I	Lead carbonates and percarbonates
28.43 A-1	Sodium cyanide and potassium cyanide
28.43 A-2	Calcium cyanide
28.43 A-3	Copper cyanides

List B *(continued)*

Spanish Customs Tariff heading No	Description
28.43 B-1	Sodium and potassium ferrocyanides and ferricyanides
28.43 B-2	Ferric ferrocyanides and ferric ferricyanides
28.44	Fulminates, cyanates and thiocyanates
28.45 A	Sodium silicates, including commercial sodium silicates
28.45 B	Potassium silicates, including commercial potassium silicates
28.45 C	Calcium silicates and aluminium silicate
28.46	Borates and perborates
28.47 A-1	Sodium aluminate and potassium aluminate
28.47 B	Chromates and bichromates
28.47 C	Permanganates
28.47 D	Vanadates
28.47 E	Tungstates
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, imorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined
28.52 B	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium, whether or not mixed together
28.53	Liquid air (whether or not rare gases have been removed); compressed air
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
28.55.A	Tin phosphide
28.56 A	Calcium carbide
28.56 B	Silicon carbide
28.57	Hydrides, nitrides and azides, silicides and borides
28.58 B	Amalgams, except amalgams of precious metals
28.58 C-1	Cyanogen chloride
28.58 C-2	Cyanuric chloride
28.58 D-1	Calcium cyanamide containing, in the dry state, more than 28% of nitrogen
28.58 D-2	Lead cyanamide
28.58 E	Amides and amino-chlorides
29.01 A-1	Butadiene
29.01 A-2	Cyclohexane
29.01 B-1	Benzene
29.01 B-2	Tolvene
29.01 B-3	Xylene
29.01 B-6	Naphtalene
29.01 B-7	Diphenyl and triphenyl
29.02 A-1	Methyl chloride
29.02 A-2	Bromides and polybromides of acyclic hydrocarbons
29.02 A-3	Iodomethane and iodoethane, iodoform and other iodide derivatives of acyclic hydrocarbons
29.02 A-4	Chlorofluoromethanes

List B *(continued)*

Spanish Customs Tariff heading No	Description
29.02 A-6	Trichloromethane (chloroform)
29.02 A-7	Carbon tetrachloride
29.02 A-8	Hexochloroethane
29.02 B-1	Hexachlorocyclohexane (mixtures of isomers)
29.02 B-2	Hexachlorocyclohexane (pure gamma isomer, lindane)
29.02 B-3	Dichlorobenzenes
29.02 B-4	Trichlorodi (chlorophenyl) ethane (DDT)
29.02 B-5	Benzyl chloride
29.02 B-6	Chlorinated derivatives of lindane, camphene and alkylhydronaphthalenes
29.03 B-1	Nitrobenzene
29.04 A-1	Methanol
29.04 A-3	Butyl alcohols
29.04 A-4	Alcohols with from 6 to 11 carbon atoms (hexonol, heptonol, octanol, etc.)
ex 29.04 A-5	Geraniol, citronellol, linalol, nerol, rhodinol and vetiverol
29.04 B-1	Ethylene glycol
29.04 B-2	Monopropylene glycol
ex 29.04 B-3	Trimethylpropane
29.05 A-1	Cyclohexonols
29.05 A-2	Menthol
29.05 A-3	Sterols
29.05 A-4	Terpineol
29.05 B-1	Benzyl alcohol
29.05 B-2	1,1,1-trichloro-2,2-A (chloro-4-phenyl)-ethonol
29.06 A-1	Phenol and its salts
29.06 A-2	Cresols and xylenols and their salts
29.06 A-3	Thymol and its salts
29.06 A-4	Alpa-naphtol and its salts
29.06 A-5	Beta-naphtol and its salts
29.06 A-6	Catechol, resorcinol and quinol and their salts
29.06 A-8	Sodium orthophenylphenate
29.07 B	Sulphonated derivatives of phenols and phenol-alcohols and their salts
29.07 C-1	Dinitro-ortho-cresol and dinitro-butyl-phenol and their salts
29.08 B	Nitroanisoles
29.08 C	Guaiacol and potassium guaiacolsulphonate
29.08 D	Ethylene glycol
29.08 E	Diethylene glycol and triethylene glycol
29.08 F	Methylethyl ketone peroxide
29.08 G	Dipropylene-glycol
ex 29.08 H	Musk ambrette, anethol, eugenol, isoeugenol and their derivatives; anisyl alcohol

List B *(continued)*

Spanish Customs Tariff heading No	Description
29.09 A	Ethylene oxide and its halogenated sulphated, nitrated or nitrosated derivatives
29.09 B	Propylene oxide and its halogenated, sulphated, nitrated or nitrosated derivatives
29.10 A	Piperonyl butoxide
29.11 A	Aldehydes
29.11 B-1	Hydroxycitronellaldehyde
29.11 C-1	Methyl-, ethyl-, and methylene-protocatechualdehydes (vanillin, ethyl-vanillin and heliotropin)
29.12 A	Chloral
29.13 A-2	Camphor
29.13 A-3	Cyclohexanone
29.13 B-1	Anthraquinone
29.14 A	Formic acid, its salts and esters
29.14 B-2	Linalyl, citronellyl, geronyl and vetiverol acetates
29.14 C	Chloracetic acid, its salts and esters
29.14 D	Acrylic and methacrylic acids, their salts and esters
29.14 E	Benzoic acid, its salts and esters
29.14 F	Phenylacetic acid, its salts and esters
29.14 G	Benzoyl chloride
29.14 H	Benzoyl peroxide
29.14 I	Ortho-tolvic acid
29.14 J	Althyl-dinitro-phenylic esters of crotonic and dimethylacrylic acids
29.15 A	Oxalic acid, its salts and esters
29.15 B	Maleic and sebacic anhydrides and acids, their salts and esters
29.15 C	Phthalic anhydrides and phthalic acids
29.16 A-1	Lactic acid of a strength of not more than 50%, its salts and esters
29.16 A-2	Lactic acid of a strength of more than 50%, its salts and esters
29.16 A-4	Tartaric acid, its salts and esters, including cream of tartar
29.16 A-5	Citric acid, its salts and esters
29.16 A-6	Gluconic acid, its salts and esters
29.16 B	Phenol-acids, their salts, esters and other derivatives
29.16 C-1	Phenoxyacetic acid, its salts and esters
29.16 C-2	2,4-dichloro-phenoxy acetic acid, its salt and esters
29.17	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.18 A	Tetranitropentaerythritol (penthrite) and hexonitromannitol
29.19 B	Inositolhexaphosphoric acid and its salts
29.19 E	0,0-dialkylphosphates
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.21 B	0,0-dialkylphosphorothioates
29.22 A-1	Diethylchloroethylamine hydrochlorate

List B *(continued)*

Spanish Customs Tariff heading No	Description
29.22 A-2	Ethylenediamine (1,2 diaminoethane)
29.22 A-5	Other acyclic, cyclanic and cycloterpenic amines; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts
29.22 B	Aromatic monoamines; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts
29.22 C	Aromatic polyamines; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts
29.23 A	Amino alcohols; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts and esters
29.23 B	Amino-phenols; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts and esters
29.23 C	Amino-aldehydes; amino-ketones and amino-quinones; their halogenated, nitrated, nitrosated or sulphonated derivatives and their salts and esters
29.23 D-1	Glutamic acid and its salts
29.23 D-2	Anthranilic acid, its salts and esters
29.23 E-1	Paro-aminosalicylic acid, its salts and esters
29.24 A	Choline, methylcholine and acetylcholine, and their salts
29.24 B	Endiodine (di-iodo-hexamethylenediamineiso-proponol)
29.25 A	Urea containing in the dry state more than 45% by weight of nitrogen
29.25 B	Paraethoxyphenylurea (dulcin)
29.25 C	Acetanilide, methyl- and ethylacetanilide and their salts
29.25 D	Arylides derived from hydroxynaphthoic acids
29.25 E	Salicylamides and iodized arylide derivatives
29.25 F	Benzoyl-isogamma acid
29.25 H	Urea-isogamma acid
29.25 I	Calcium salt of parabenzoylaminosalicyclic acid
29.25 J	Other amide-function compounds
29.26	Imide-function compounds and imine-function compounds
29.27 A	Acetone cyanohydnin and benzyl cyanide
29.28 A	Aminoazobenzene, aminoazotoluene and their sulphonic, disulphonic and nitrated acids; sulphonic and disulphonic diazonaphthalene
29.28 B	Diazonium salts; aromatic compounds used as couplers for such salts and solid bases for azo dyes
29.29	Organic derivatives of hydrazine or of hydroxylamine
29.30 A	Isocyanates
29.31 A	Xanthates or xonthogenates
29.31 B	Thiourea
29.31 C	Thiocarbonates and thiurams
29.31 D	Thioglycolic acid, its salts and esters
29.31 E	Diaminodiphenyl-sulphone
29.31 G	2, 4, 5, 4, tetrachlorodiphenylsulphone; N-trichloro-methyl-thio-3a, 4, 7a-tetrahydrophthalimide; N-trichloro-methyl-thiophthalimide; N-1, 1, 2, 2-tetrachloro-ethylthio-1, 2, 3, 6-tetrahydrophthalimide

List B *(continued)*

Spanish Customs Tariff heading No	Description
29.31 H	2-3-dicarbon-nitrate-1,4 dithro-anthraquinone
29.31 I	p-chlorobenzyl sulphide, p-chlorophenyl sulphide
29.31 J	Methylisothiocyanate
29.32	Organo-arsenic compounds
29.33	Organo-mercury compounds
29.34 B	Phosphorates
29.34 C	Other organo-mineral compounds, not elsewhere specified or included
29.35 A	Furfural and furfuryl alcohols
29.35 B-1	Carbazole
29.35 B-2	Carbazole endo-phenol
29.35 C	Nitrofurazone
29.35 D	Mercaptobenzothiazole and dibenzothiazoylyl disulphide, their salts and derivatives
29.35 E	Isonicotinic acid hydrazide
29.35 F	Phenylbutazone, mono-phenylbutazone and their salts
29.35 H	Coumarin
29.35 J	Other hetrocyclic compounds, including nucleic acid
29.36 A	Chlorinated sulphonamides (chloromines) and their salts;
	para aminobenzenesulphonamide and its salts;
	para aminobenzenesulphoguanidine;
	para aminobenzenesulphonamidothrazole and its derivatives (phthalyl, succinyl, and formyl)
29.36 B	Toluenesulphonamide
ex 29.36 C	Para aminobenzosulphonamide and its derivatives
29.37	Sultones and sultams
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent
29.41 A	Glycyrrhizon and glycyrrhizates
29.41 C	Other glycosides, natural or reproduced by synthesis, and their salts, esters, ethers and other derivatives
29.42 B	Papaverine and its salts
29.42 D	Caffeine and its salts
29.42 E	Ephedrine, sparteine, pilocarpine and theobromine, and their respective salts
29.42 G	Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
29.45 A	Copper acetoarsenite
30.03 A-1	Insulin-based medicaments (including veterinary medicaments) put up for retail sale
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to Chapter 30

List B *(continued)*

Spanish Customs Tariff heading No	Description
ex 30.05	Sterile surgical catgut and similar sterile suture materials
31.02 B	Synthetic sodium nitrate containing not more than 16% of nitrogen
31.02 G	Calcium cyanamide containing not more than 25% of nitrogen, whether or not treated with oil
31.03 B	Disintegrated (calcined) calcium phosphates and calcined natural aluminium calcium phosphates
31.03 C	Calcium hydrogen phosphate containing not less than 0·2% by weight of fluorine
31.04 D	Potassium sulphate containing not more than 52% by weight of K_2O
31.04 E	Magnesium sulphate – potassium sulphate containing not more than 30% by weight of K_2O
31.04 F	Mixtures of mineral or chemical fertilizers, potassic, as defined in paragraph (b) of Note 3 to Chapter 31
31.05 C	Goods falling within Chapter 31 in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg
32.01 A	Tanning extracts of chestnut, oak or sumach
32.01 B	Tanning extracts of mimosa
32.01 C-2	Tanning extracts of quebracho, soluble in cold water
32.01 D	Tanning extracts of vallonia or of myrobolans
32.02 A	Ether-alcohol or ether/alcohol-extracted tannins
32.04 A-1	Colouring matter derived from paprika
32.05 A	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores
32.05 B	Optical bleaching agents, substantive to the fibre
32.06	Colour lakes
32.07 B	Other colouring matter, excluding lithopone; inorganic products of a kind used as luminophores
32.08 A	Prepared pigments, prepared opacifiers and prepared colours, of the kind used in the ceramic, enamelling and glass industries
32.08 B	Vitrifiable enamels and glazes; glass frit and other glass, in the form of powder, granules or flakes
32.09 B	Dyes in forms or packings of a kind sold by retail
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories
32.11	Prepared driers
32.12	Glaziers' putty; grafting putty; painters' fillings and stopping, sealing and similar mastics, including resin mastics and cements
32.13 A	Writing or drawing inks, in liquid form
32.13 B	Printing and lithographic inks
33.01 A-1	Essential oils, not terpeneless, of lavender, lavandin and mint
33.01 A-5	Other essential oils, not terpeneless
33.01 C-2	Other resinoids
33.02	Terpenic by-products of the deterpenation of essential oils

List B *(continued)*

Spanish Customs Tariff heading No	Description
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses
34.01 A	Household soap
34.02 A	Organic surface-active agents
34.02 B-1	Surface-active preparations and washing preparations, whether or not containing soap, put up for retail sale
34.03 A	Lubricating preparations and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, not containing or containing less than 50% by weight of petroleum oils or of oils obtained from bituminous materials
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents
34.05 A	Polishes and creams for footwear
34.06	Candles, tapers, night-lights and the like
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as 'dental wax' or as 'dental impression compounds', in plates, horseshoe shapes, sticks and similar forms
35.01 B	Other casein derivatives; casein glues
35.02	Albumins, albuminates and other albumin derivatives
35.03 A	Purified gelatin with a melting point higher than 28°C
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg
36.01	Propellent powders
36.02	Prepared explosives, other than propellent powders
36.03	Mining, blasting and safety fuses
36.04	Percussion and detonating caps; igniters; detonators
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)
36.07	Ferro-cerium and other pyrophoric alloys in all forms
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth
37.02 A-2	Unperforated film in rolls, sensitized, unexposed, for colour photographs, negative
37.02 A-3	Unperforated film in rolls, sensitized, unexposed, for colour photographs, reversible
37.02 B-4	Perforated film in rolls, sensitized, unexposed, for black and white photographs, used to produce counterparts for duplicating
37.02 B-5	Perforated film in rolls, sensitized, unexposed, for black and white photographs, reversible
37.04 A	Sensitized photographic plates and film, exposed but not developed, negative or positive
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive
37.08 A	Emulsions sensitive to light or other radiation

List B *(continued)*

Spanish Customs Tariff heading No	Description
38.01	Artificial graphite, colloidal graphite, other than suspensions in oil
38.03 A	Activated carbon
38.03 B	Activated diatomite
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification
38.05	Tall oil
38.06	Concentrated sulphite lye
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products
38.11 A	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils
38.15	Prepared rubber accelerators
38.16	Prepared culture media for development of micro-organisms
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
38.18	Composite solvents and thinners for varnishes and similar products
38.19 A	Naphthenic and sulphonaphthenic acids
38.19 B	Salts and esters of naphthenic and sulphonaphthenic acids
38.19 D	Liquids for hydraulic transmission
38.19 F-2	Other mixed alkylphenols
39.01 F	Ion exchangers falling within heading N 39.01
39.02 B-2	Polyhaloethylenes, in one of the forms mentioned in Note 3 (c) and (d) to Chapter 39
39.02 D	Vinylidene chloride polymers and copolymers
39.02 I	Polyacrylates, polymethacrylates and other acrylic polymers
39.02 K	Ion exchangers falling within heading No 39.02
39.03 C	Cellulose ethers and other cellulose derivatives
39.03 D	Vulcanized fibre
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)
39.05 A	Natural resins modified by fusion and artificial resins obtained by esterification of natural resins or of resinic acids

List B *(continued)*

Spanish Customs Tariff heading No	Description
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn
39.07 A	Suits for protection from radio-active radiations or contamination, not incorporating breathing apparatus
40.01 C	Balata, gutta-percha and similar natural gums
40.02 A	Synthetic rubber latex
40.02 B-2	Synthetic rubber other than that based on polybutadiene or polybutadienestyrene
40.02 C	Factice derived from oils
40.03	Reclaimed rubber
40.04 A	Tyres, outer casings, inner tubes and air-bags, no longer fit for use as such
40.05 A	Masterbatch compounded with carbon black
40.06 B	Adhesives on backings of rubber
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber
ex 40.08 A	Sheets of unhardened vulcanized rubber of a width of less than 5 cm
40.08 B	Rods and profile shapes of unhardened vulcanized rubber
40.09	Piping and tubing, of unhardened vulcanized rubber
40.10 A	Transmission, conveyor or elevator belts or belting, of trapezoidal cross-section, of vulcanized rubber
40.11 A	Solid or cushion tyres of unhardened vulcanized rubber
40.11 B-3	Inner tubes, each weighing not more than 0·5 kg of unhardened vulcanized rubber
40.11 C-2	Pneumatic tyres, including tubeless tyres, other than for aircraft, including tyres and flaps for cycles, of unhardened vulcanized rubber
40.12 A	Bulbs for droppers, vaporizers, etc, of unhardened vulcanized rubber
40.12 C	Other hygienic and pharmaceutical articles, of unhardened vulcanized rubber, with or without fittings of hardened rubber
40.13 A-1	Gloves for household use, of unhardened vulcanized rubber
40.13 A-2	Gauntlets and gloves for industrial uses of unhardened vulcanized rubber
40.13 B	Suits for protection from radio-active radiations or contamination, not incorporating breathing apparatus, of unhardened vulcanized rubber
40.14	Other articles of unhardened vulcanized rubber
40.15 A	Hardened rubber (ebonite and vulcanite) in bulk, plates, sheets, strip, rods, profile shapes or tubes
41.01 A-4-a-1	Raw sheep and lamb skins, fresh or salted, weighing more than 30 kg per dozen, in the wool
41.01 A-4-c-1	Raw sheep and lamb skins, salted or dried, weighing more than 22 kg per dozen, in the wool
41.01 A-4-e-1	Raw sheep and lamb skins, dried, weighing more than 14 kg per dozen, in the wool
41.01 B-2	Sheep and lamb skins, limed or pickled (including cuirots)
41.03	Sheep and lamb skin leather, except leather falling within heading No 41.06, 41.07 or 41.08
41.06 B	Chamois-dressed leather of sheep and lambs

List B *(continued)*

Spanish Customs Tariff heading No	Description
42.02 A-2	Travel goods, toilet-cases, and shopping-bags of materials other than natural leather
ex 42.02 B	Handbags, satchels, brief-cases, wallets, purses, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of materials other than natural leather
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes
43.02 B	White fox, white ermine and white mink skins, bleached
43.02 D	Other furskins, tanned or dressed, whether or not dyed
43.02 E	Furskins of any kind, tanned or dressed, sewn together
43.03	Articles of furskin
43.04	Artificial fur and articles made thereof
44.01 A	Briquetted wood waste for fuel
44.03 C	Poles of wood
44.03 E	Other wood in the rough, whether or not stripped of its bark or merely roughed down
44.04	Wood, roughly squared or half-squared, but not further manufactured
44.05 A	Peeled wood
44.05 E-2	Other wood, excluding tropical wood, sawn lengthwise or sawn into planks or boards of a thickness not exceeding 30 mm, but not further prepared
44.05 E-3	Other tropical woods, sawn lengthwise or sawn into planks or boards of a thickness exceeding 30 mm, but not further prepared
44.05 E-4	Other tropical woods, sawn lengthwise or sawn into planks or boards of a thickness of between 5 mm and 30 mm, but not further prepared
44.08 C	Riven staves of resinous wood, whether or not sawn on two principal surfaces, but not further prepared
44.12	Wood wool and wood flour
ex 44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured, excluding coniferous wood
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry
44.16	Cellular wood panels, whether or not faced with base metal
44.17	'Improved' wood, in sheets, blocks and the like
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards
44.20	Wooden picture frames, photograph frames, mirror frames and the like

List B *(continued)*

Spanish Customs Tariff heading No	Description
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No 44.08
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)
44.24	Household utensils of wood
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood
ex 44.28	Automatic rollers for blinds
46.01 B	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips, other than those of natural vegetable materials
46.02 B	Chinese matting and the like, and other articles of plaiting materials, bound together in parallel strands or woven
49.01 B-1	Liturgical books, in Latin or Latin and Spanish, bound in paper or bound for general publication
49.01 B-2-b	Multilingual dictionaries, other than technical dictionaries, for Spanish and one or more other languages, bound in paper or bound for general publication
49.01 B-3-b-2	Printed books, booklets, brochures, pamphlets and leaflets, bound in paper or bound for general publication, in Hispanic languages, published in countries other than Spanish- or Portuguese-speaking countries
49.02 B-2	Newspapers, journals and periodicals, whether or not illustrated, printed in an Hispanic language, and published in countries other than Spanish- or Portuguese-speaking countries
49.03	Children's picture books and painting books
49.04 B	Music, printed, whether or not bound or illustrated
49.05 A	Terrestrial or celestial globes
49.05 B-2-b	Other maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed, in Hispanic languages, published in countries other than Spanish- or Portuguese-speaking countries
49.07 B	Stock, share and bond certificates and similar documents of title; cheque books
49.08	Transfers (Decalcomanias)
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings
49.10	Calenders of any kind, of paper or paperboard, including calendar blocks
49.11 B	Photographs
49.11 C-2	Commercial printed matter (for example, posters, prospectuses, brochures, circulars, forms, catalogues, bills of sale, price lists), other than catalogues, in foreign languages, of foreign manufactured products, and catalogues, in all languages, of publishing houses and tourist promotion publications in foreign languages

List B *(continued)*

Spanish Customs Tariff heading No	Description
49.11 D	Other printed matter, including printed pictures
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale
50.05	Yarn spun from silk waste other than noil, not put up for retail sale
50.06	Yarn spun from noil silk, not put up for retail sale
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale
50.08	Silk-worm gut; imitation catgut of silk
50.09	Woven fabrics of silk or of waste silk other than noil
50.10	Woven fabrics of noil silk
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No 51.01 or 51.02
53.01	Sheep's or lambs' wool, not carded or combed
53.03 A	Waste of sheep's or lambs' wool or of other animal hair (fine or pulled or garnetted
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed
53.06	Yarn of carded sheep's or lamb's wool (woollen yarn), not put up for retail sale
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale
53.12	Woven fabrics of coarse animal hair other than horsehair
53.13	Woven fabrics of horsehair
55.04	Cotton, carded or combed
55.06	Cotton yarn, put up for retail sale
55.07	Cotton gauze
55.08	Terry towelling and similar terry fabrics, of cotton
55.09	Other woven fabrics of cotton
55.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale
56.07	Woven fabrics of man-made fibres (discontinuous or waste)
58.01	Carpets, carpeting and rugs, knotted (made up or not)
58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karmanie' rugs and the like (made up or not)
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06

List B *(continued)*

Spanish Customs Tariff heading No	Description
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs
58.10	Embroidery, in the piece, in strips or in motifs
59.01	Wadding and articles of wadding; textile flock and dust and mill neps
59.02	Felt and articles of felt, whether or not impregnated or coated
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated
59.04	Twine, cordage, ropes and cables, plaited or not
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials
59.17 A	Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other materials, of a kind commonly used for card clothing, and similar products of a kind commonly used in machinery or plant
59.17 D	Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making, or other machinery and answering the description given in the 4th paragraph of Note 5a to Chapter 59
59.17 G	Other textile articles of a kind commonly used in machinery or plant (discs, felt, sleeves, washers, joints, etc)
60.01	Knitted or crocheted fabric, not elastic or rubberized
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized:
	B. Of wool or other animal hair
	C. Of cotton
	D. Of man-made fibres
	E. Of other textile materials
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberized (including elastic knee-caps and elastic stockings)
Chapter 61	Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods
Chapter 62	Other made up textile articles

List B *(continued)*

Spanish Customs Tariff heading No	Description
64.01	Footwear with outer soles and uppers of rubber or artificial plastic materials
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic materials
64.03 A	Footwear with outer soles of wood or cork
64.05 B-1	Parts of footwear (including uppers, in-soles and screw-on heels) of rubber or artificial plastic materials
65.04 B-2	Hats and other headgear, plaited or made from plaited or other strips of any material, lined or trimmed; for women and children
65.06 A	Caps of rubber or artificial plastic material, whether or not lined or trimmed
65.06 B	Metal helmets, whether or not lined or trimmed
67.01 B	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof excluding made up articles (other than goods falling within heading No 05.07 and worked quills and scapes)
67.02 A	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of artificial plastic materials
67.04 A	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles
68.01 B	Road and paving setts, curbs and flagstones, of natural stone (except slate) of a thickness not exceeding 20 cm
68.02 A-1	Worked monumental or building stone, not further worked than hewn or sawn, with a flat plain surfaces
68.02 A-2	Worked monumental or building stone, moulded or turned but not polished, carved, nor otherwise worked
68.02 A-3	Articles of worked monumental or building stone, polished or otherwise worked, but not carved
68.02 A-4-a	Statuettes and other objects of worked monumental or building stone, of a weight not exceeding 10 kg
68.02 B	Mosaic cubes
68.03 A	Worked slate in the form of flags and plates
68.04 A	Stones for milling and grinding
68.04 C	Segments and other parts of millstones, grindstones, grinding wheels, and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives or of pottery
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling within heading No 68.12 or 68.13 or within Chapter 69
68.08	Articles of asphalt or of similar material (for example, of petroleum, bitumen or coal tar pitch)

List B *(continued)*

Spanish Customs Tariff heading No	Description
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances
68.10	Articles of plastering material
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials
68.15 B	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium), other than sheets of mica powder of a thickness not exceeding 0·12 mm
68.16 A	Refractory goods chemically agglomerated, but not fired
68.16 C	Other articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No 69.01
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheats and rods), other than goods falling within heading No 69.01
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments
69.06 A	Piping, conduits and guttering (including angles, bends and similar fittings), of pottery
69.07	Unglazed setts, flags and paving, hearth and wall tiles
69.08	Glazed setts, flags and paving, hearth and wall tiles
69.09	Laboratory, chemical or industrial wares; throughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture
69.14	Other articles
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)
70.02	Glass of the variety known as 'enamel' glass, in the mass, rods and tubes

List B *(continued)*

Spanish Customs Tariff heading No	Description
70.03 A-1	Tubes of glass with a coefficient of expansion greater than 40 × 10^{-7}+ unworked
70.03 B-1	Bars and rods of glass other than that with a low coefficient of expansion, unworked (not being optical glass)
70.03 B-3-a	Tubes suitable for the manufacture of thermometers, unworked, of glass other than that with a low coefficient of expansion (not being optical glass)
70.04 A	Unworked flat printed glass, unwired, and flashed, cast or rolled glass, whether figured or in rectangles
70.04 B	Unworked flat printed glass, wired, cast or rolled, whether figured or not, in rectangles
70.04 C	Unworked corrugated printed glass, unwired, cast or rolled, whether figured or not, in rectangles
70.04 D	Unworked corrugated printed glass, wired, cast or rolled, whether figured or not, in rectangles
70.04 E	Glass in rectangular plates or sheets (excluding those of white or colourless cross-sections, of a thickness exceeding 4 mm, and of which the other dimensions do not exceed 400 mm) and unworked slabs of cast or rolled glass
70.04 F	Opaque glass, unworked, cast or rolled, whether figured or not, in rectangles
70.05 A	Unworked drawn or blown glass, in rectangles, of natural colour
70.05 B-1	Unworked drawn or blown glass, in rectangles, coloured, and flashed glass, of a thickness not exceeding 2·5 mm and of which the other dimensions do not exceed 700 × 400 mm
70.06 A	Opaque glass (including flashed or wired glass), in rectangles, surface ground or polished but not further worked
70.06 B	Sheet glass and plate glass (excluding those of a specific gravity of 2·6 or more, intended for protection against X-rays and other radiations, and those of white or colourless cross-section of a thickness exceeding 4 mm, and of which the other dimensions do not exceed 400 mm) slabs of glass, polished, unwired, in rectangles
70.06 C	Sheet glass and plate glass (excluding those of a specific gravity of 2·6 or more, intended for protection against X-rays and other radiations), slabs of glass, polished, wired, and flashed glass, in rectangles
70.06 D	Glass intended for protection against X-rays and other radiations (of a specific gravity higher than 2·6), in rectangles, surface ground or polished
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass
70.11 A	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like, in glass with a low coefficient of expansion of fused silicon or of fused quartz
70.11 B-2	Other envelopes for cathode-ray tubes, of glass other than that with a low coefficient of expansion
70.11 B-3	Tubular envelopes for fluorescent lamps, of glass other than with a low coefficient of expansion

List B *(continued)*

Spanish Customs Tariff heading No	Description
70.11 B-4	Other glass envelopes (including bulbs and tubes), of glass other than that with a low coefficient of expansion, for electric lamps, electronic valves and the like
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor
70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked or of optical glass
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres of a kind used for the manufacture of clocks and watch glasses and the like
70.16 A	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules
70.18 A-2-a-2-a	Blanks for corrective spectacle lenses or ground discs, of optical glass not optically worked, of a refractory index between 1·5 and 1·55 inclusive, of which one of the faces is transparent, spherical or toric
70.18 B-2-a	Blanks for corrective spectacle lenses, bifocal or multifocal, of non-optical glass for corrective spectacle lenses, not optically worked
70.19 B	Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; ornaments and other fancy articles of lamp-worked glass
70.19 C-1	Glass grains (ballotini) with a refractory index not higher than 1·9
70.19 D	Glass beads and similar glass smallware; artificial eyes of glass, including those for toys but excluding those for wear by humans; similar articles of glassware
70.20 A	Non-textile glass fibre (glass wool), in bulk, felts, boards, blocks, padding and other forms
70.20 B-1	Glass textile fibre, continuous, in the form of cut threads, slivers or rovings
70.20 C	Discontinuous glass textile fibre in yarns, slivers, rovings or in any other form
70.20 D	Felt made from yarn of continuous glass textile fibre
70.20 E	Continuous or discontinuous glass fibre in the form of nets, rovings, cables or in other forms
70.21 B	Other articles of glass not elsewhere specified or included
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)
71.04	Dust and powder of natural or synthetic precious or semi-precious stones
71.05 B	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured, in slabs, plates, sheets and discs
71.07 B	Gold, including platinum-plated gold, unwrought or semi-manufactured in slabs, plates, sheets and discs
71.09 B	Platinum and other metals of the platinum group, unwrought or semi-manufactured, in slabs, plates, sheets and discs

List B *(continued)*

Spanish Customs Tariff heading No	Description
71.09 C	Platinum and other metals of the platinum group, semi-manufactured, in other forms
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured
71.16	Imitation jewellery
73.02 B	Ferro-silicon and ferro-silico-manganese
ex 73.13 B-2-a	Other sheets and plates, of iron or steel, not further worked than cold-rolled, whether or not pickled, of a thickness of 4·75 mm or more
ex 73.13 B-5	Sheets and plates of steel resistant to low temperatures, more than 1 500 mm wide and between 3 mm and 4·75 mm thick, for the manufacture of containers for liquid gas, subject to a certificate of classification
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, sharpes, sections, tubes and the like, prepared for use in structures, of iron or steel
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods
73.29	Chain and parts thereof, of iron or steel
73.30	Anchors and grapnels and parts thereof, of iron or steel
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotter-pins, washers and spring washers, of iron or steel
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel
73.37	Boilers (excluding steam-generating boilers of heading No 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel
73.40	Other articles of iron or steel
Chapter 74	Copper and articles thereof
75.01 C	Nickel waste and scrap
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire
75.03	Wrought plates, sheets and strip, of nickel; nickel foil, nickel powders and flakes

List B *(continued)*

Spanish Customs Tariff heading No	Description
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel
75.05	Electro-plating anodes of nickel, wrought or unwrought, including those produced by electrolysis
75.06	Other articles of nickel
Chapter 76	Aluminium and articles thereof
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire
Chapter 80	Tin and articles thereof
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps
82.04 C	Hand tools not falling within any other heading of Chapter 82; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frame-works (hand or pedal operated)
82.05 A	Tools of any material of a kind used for earth drilling or boring, composed of mobile cones (tricones, bicones, etc)
82.06	Knives and cutting blades, for machines or for mechanical appliances
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum of vanadium)
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06
82.10	Knife blades
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips)
82.12	Scissors (including tailors' shears), and blades therefor
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware
82.15	Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14
Chapter 83	Miscellaneous articles of base metal
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers
84.06 B	Other combustion piston engines (spark-ignited)

List B *(continued)*

Spanish Customs Tariff heading No	Description
ex 84.06 D-2	Other parts for internal combustion piston engines, including fuel nozzles, fuel nozzle holders and carburettors, but not including piston rings
84.07	Hydraulic engines and motors (including water wheels and water turbines)
84.08 B	Gas turbines and parts thereof
84.08 C	Wind engines (windmills)
84.08 D	Mechanical motors (for example, spring-operated and weight-operated motors)
84.08 E	Other engines and motors, not elsewhere specified or included
84.08 F	Parts of engines and motors falling within subheadings C, D, E of heading No 84.08
84.09	Mechanically propelled road rollers
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air
84.14 B	Cupolas (metal-melting furnaces)
84.14 G-1	Rings, ball races and roller plates for furnaces for the manufacture of cement
84.17 A	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for the manufacture of products falling within heading No 28.51 A (deuterium and deuterium compounds)
84.17 B	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, specially designed for the separation of irradiated nuclear fuel, for the treatment of radio-active waste or for the reprocessing of irradiated nuclear fuel
84.17 C	Heat exchangers specially designed for nuclear power stations
84.22 A	Machinery, stationary or mobile, for remote handling of goods (not manually operated), specially designed for the handling of highly radio-active substances
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bull-dozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)
84.25 C-2	Other combine harvester-threshers, excluding those for cereals, grain and seeds
84.35 B-3	Stop-cylinder printing machines, flat-bed
84.35 C-4	Offset rotary printing machines
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines
84.38 A-2	Automatic shuttle-, cop-, etc, changing mechanisms; warp stop motions and weft stop motions
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks
84.41 A-2-b	Other industrial-type sewing machines, and heads therefor

List B *(continued)*

Spanish Customs Tariff heading No	Description
84.41 B	Sewing machine needles
84.41 C	Other parts for sewing machines, including furniture specially designed for sewing machines and parts thereof
84.44 A-1	Rolling mills specially designed for the reprocessing of irradiated nuclear fuel
84.44 A-2	Rolling mills for the manufacture of tubes and pipes
84.44 B	Parts of rolling mills
84.47 E-1	Machine-tools, other than those falling within heading No 84.49, for cutting tree trunks into boards
84.47 E-3	Disintegrators
84.37 E-4	Machines for reproducing sculptures and for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials
84.51 A-2	Typewriters, other than typewriters incorporating calculating mechanisms, including portable electric typewriters, but excluding non-portable electric typewriters
84.51 B	Cheque-writing machines
84.52 B-3	Other calculating machines
84.52 D	Cash registers incorporating calculating mechanisms
84.54 B	Other office machines (for example, hectograph or stencil duplicating machines, other than those with sorting devices, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)
84.59 D	Special machines for the extraction of oil from oil seeds
84.59 E	Winding machines for winding electric wires or armatures, inductors and similar coils for motors, transformers, etc
84.59 F	Machines whether or not self-propelled, for spreading gravel, concrete or asphalt on roads
84.59 G	Machines for tin-plating by electro-mechanical processes
84.59 H	Automatic machines for cigar or cigarette-making
84.59 I	Gyro-stabilizers and stabilizer-fins for ships
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings
85.08 A-1	Starter motors for aircraft
85.08 B-1-a	Magnetos and magneto dynamos for aircraft
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No 85.09
85.11 A-1	Furnaces and ovens, electric induction and dielectric heating equipment, specially designed for the separation of irradiated nuclear fuel, for the treatment of radioactive waste and for the reprocessing of irradiated nuclear fuel

List B *(continued)*

Spanish Customs Tariff heading No	Description
85.11 A-2-b-2	Furnaces and ovens; electric heating equipment, of induction type, of a capacity of more than 725 kw intended for operating with the equipment classified under heading No 85.11 A-2-b-1
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than those of carbon
85.13 A-1	High frequency and flame-proof electrical line telephonic apparatus (including such apparatus for carrier-current line systems), for use with high voltage lines
85.13 B-2	Automatic switchboards and exchanges, including such apparatus intended for teleprinter services
85.13 B-4	Special telegraphic apparatus for carrier-current line systems (oscillators, modulators, de-modulators, staggering amplifiers, cut-out systems and alternating transmitters)
85.13 B-5	Other electrical telegraphic apparatus
85.13 C	Parts for electrical telegraphic apparatus
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers
85.15 C	Radio navigational aid apparatus, radar apparatus, and radio remote control apparatus
85.15 D	Other apparatus falling within heading No 85.15 not referred to in subheadings A, B or C of that heading
85.15 E	Parts, including separate cabinets
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs
85.24 A	Artificial graphite plates intended for use in electrolysis plants
85.24 B	Rectangular amorphous carbon blocks for use in electrolysis baths, weighing more than 150 kg
85.25	Insulators of any material
87.08	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons and parts of such vehicles
88.01 A	Sounding balloons for meteorology and other purposes
88.02 A-1	Landplanes and seaplanes fitted with single or twin piston or turbo-propeller engines, with a maximum take-off rating of 550 metric hp per engine
88.02 A-3	Landplanes and seaplanes fitted with single or twin piston or turbo-propeller engines, with a maximum take-off rating of 550 kg per engine
88.03 B	Parts of flying machines
88.04	Parachutes and parts thereof and accessories thereto
89.01 B	Tankers, including ships and vessels for mixed (dry and liquid) cargoes
89.01 C	Boats, ships and vessels for leisure or for sport
89.01 D	Other ships, boats and vessels not elsewhere specified or included
89.02	Tugs
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks

List B *(continued)*

Spanish Customs Tariff heading No	Description
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)
90.01 D	Mirrors and optical elements other than lenses and prisms, of any material, unmounted, other than such elements of glass not optically worked
90.02 B	Optical systems for lighthouses of a unitary weight exceeding 10 kg
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy
90.07 C-1	Shutters and photographic cameras
90.08 A	Cinematographic cameras
90.08 B	Cinematographic sound recorders
90.08 C-2	Projectors not combined with a sound reproducer, cinematographic
90.08 D	Cinematographic sound reproducers
90.08 E	Parts and accessories of cinematographic cameras
90.09 A	Image projectors
90.09 C-2	Other photographic enlargers and reducers
90.09 D	Parts therefor
90.10 D	Automatic machines for developing, fixing, washing, drying and glazing; continuous photographic paper in reels and film for use in the printing industry and radiography; electronic shears with built-in motor
90.11	Microscopes and diffraction apparatus, electron and proton
90.16 A	Drawing, marking-out and mathematical calculating instruments
90.16 B-1	Non-optical instruments for measuring linear distances (for example measuring rods, graduated rules)
90.16 B-2	Non-optical test benches
90.16 B-3	Micrometers and gauges therefor, other than optical
09.16 B-6	Dynameters weighing more than 15 000 kg
90.16 C	Optical machines, appliances or instruments for measuring, checking and controlling
90.17 A-1	Portable heart pace-makers for individual use
90.18 C	Apparatus for ozone therapy, oxygen therapy and artificial respiration, closed circuit
90.19 B	Deaf-aids
90.28 A	Electromagnetic ion separators, including electromagnetic mass spectrographs and spectrometers for use in quantitative analysis
90.28 C-4	Electronic apparatus for testing surface finishes or for detecting errors in spherical and concentric contours
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches
91.05 C	High precision time-recording apparatus (scientific chronometers, chronographs for sports, and timers)
91.09	Watch cases and parts of watch cases, including blanks ereof
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof
91.11 A	Platform escapements; sets of escape wheels; sets of anchors; sets of balances (assembled on their staffs); regulators; finished springs, hair-springs, jewels and plugs

List B *(continued)*

Spanish Customs Tariff heading No	Description
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps
92.02	Other string musical instruments
92.04	Accordions, concertinas and similar musical instruments; mouth organs
92.05	Other wind musical instruments
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)
92.09	Musical instrument strings
92.12 B-2	Other gramophone records and sound or similar recordings; film for mechanical sound recordings, prepared tapes, wires, strips and the like, recorded
93.01	Side-arms (for example, swords, cutlasses, and bayonets) and parts thereof and scabbards and sheaths therefor
93.02	Revolvers and pistols, being firearms
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns
93.06	Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms
93.07 C	Sporting cartridges
93.07 D	Other projectiles, ammunition and parts thereof
ex 94.01 A	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof, not upholstered or covered
	1. Of wood
	3. Of metal
94.01 B	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof, upholstered or covered
94.03 A-1	Other furniture, of wood
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)
95.01 B	Worked tortoise-shell in the form of finished articles (including blanks therefor)
95.02 B	Worked mother of pearl in the form of finished articles (including blanks therefor)
95.03 B	Worked ivory in the form of finished articles (including blanks therefor)
95.04 B	Worked bone (excluding whalebone) in the form of finished articles (including blanks therefor)

List B *(continued)*

Spanish Customs Tariff heading No	Description
95.05 A-2	Worked horn and other animal carving material in the form of finished articles (including blanks therefor)
95.05 B-2	Worked coral in the form of finished articles (including blanks therefor)
95.05 C-2	Other animal carving materials, worked, in the form of finished articles (including blanks therefor)
95.06 B	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material in the form of finished articles thereof (including blanks therefor)
95.07 B	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, in the form of finished articles (including blanks therefor)
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No 35.03) and articles of unhardened gelatin
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles.
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops
96.03	Prepared knots and tufts for broom or brush making
96.04	Feather dusters
96.06	Hand sieves and hand riddles, of any material
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs
97.02	Dolls
97.03	Other toys; working models of a kind used for recreational purposes
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites)
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No 97.04)
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy 'birds', lark mirrors and similar hunting or shooting requisites
98.01	Buttons and button moulds, studs, cuff-links, and press fasteners, including snap-fasteners and press-studs; blanks and parts of such articles
98.02	Slide fasteners and parts thereof
98.03	Fountain pens, stylograph pens and pencils (including ballpoint pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils, sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05
98.04 A	Pen nibs
98.05 A	Pencils of all kinds and pastels

List B *(continued)*

Spanish Customs Tariff heading No	Description
98.05 B	Pencil leads
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes
98.09 B	Copying pastes with a basis of gelatin, whether or not on a paper or textile backing
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof
98.12	Combs, hair-slides and the like
98.13	Corset busks and similar supports for articles of apparel or clothing accessories
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing

LIST C

Products subject, on importation into Spain, to Spanish Customs Tariff duties reduced by the percentages in accordance with the timetable laid down in Article 1 of this Annex

Spanish Customs Tariff heading No	Description
01.05 A-3-a	Chicks less than one week old, other than those of selected breeds
01.05 B-2-a	Ducks and other poultry, less than one week old, other than of selected breeds
03.02 A	Cod
03.02 B	Hard roes
05.04 A-3	Other guts
07.01 A-2	Potatoes, for human consumption
07.02	Vegetables (whether or not cooked), preserved by freezing
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar
09.01 B	Roasted coffee, including ground coffee and coffee in powder or paste or compressed form
09.01 C	Coffee falling within subheadings A and B of heading No 09.01, freed of caffeine or having undergone a process which modifies its characteristics
09.01 D	Coffee husks and skins
09.01 E	Coffee substitutes, containing coffee in any proportion
10.01 A-2	Other wheat, for sowing
10.02 A-2	Other rye, for sowing
10.03 A-2	Other barley, for sowing
10.04 A-2	Other oats, for sowing
10.07 B-1-b	Other grain sorghum, for sowing
11.08 A	Starches
11.09	Gluten and gluten flour, roasted or not
12.01 B-3	Soya beans other than those intended for sowing
15.02 A	'Premier jus'
15.08 C	Other animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10 A-2	Other fatty acids
15.10 B	Acid oils from refining
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared
15.14	Spermaceti, crude, pressed or refined, whether or not coloured

List C *(continued)*

Spanish Customs Tariff heading No	Description
15.17 A	Oil dregs and soap-stocks
16.01	Sausages and the like, of meat, meat offal or animal blood
16.02	Other prepared or preserved meat or meat offal
16.03 B	Meat extracts and meat juices in containers of 5 kg or less
16.04 B	Prepared or preserved sardines
16.04 C	Prepared or preserved tunny and the like
16.04 D	Prepared or preserved salmon
16.04 E	Caviar and caviar substitutes
16.04 F	Other prepared and preserved fish
17.02	Other sugars; sugar syrup; artificial honey (whether or not mixed with natural honey); caramel
ex 20.02 A-5	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, in cans and other airtight containers, falling within this subheading, with the exception of asparagus, artichokes, truffles and haricots, in cans or airtight containers
ex 20.02 B-5	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, in other containers
22.07	Other fermented beverages (for example, cider, perry and mead)
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength
22.10	Vinegar and substitutes for vinegar
24.02	Manufactured tobacco; tobacco extracts and essences
26.01 I	Tungsten ore and concentrates
28.02	Sulphur, sublimed or precipitated; colloidal sulphur
ex 28.03	Other lamp blacks, excluding carbon black, acetylene blacks and anthracene blacks
28.04 B-2	Other rare gases
28.09 A	Nitric acid
28.10	Phosphorus pentoxide and phosphoric acids (metal-, ortho- and pyro-)
28.13 A	Acids and oxygen compounds of fluorine
28.13 D-2	Hydrocyanic acid
28.13 D-3	Other oxygen compounds of carbon
28.13 F	Other inorganic acids and oxygen compounds of non-metals, not elsewhere specified or included
28.14 A-2	Other sulphur halides and oxyhalides
28.14 C	Other halides, oxyhalides and other halogen compounds of non-metals
28.15	Other sulphides of non-metals; phosphorus trisulphide
28.16 B	Ammonia in aqueous solution
28.25	Titanium oxides
28.27	Lead oxides; red lead and orange lead
28.28 J	Other inorganic bases and metallic oxides, hydroxides and peroxides, not elsewhere specified or included
28.29 A-5	Other fluorides

List C *(continued)*

Spanish Customs Tariff heading No	Description
28.30 A-6	Other chlorides
28.30 B-2	Other oxychlorides
28.32 A-2	Other chlorates
28.32 B	Perchlorates
28.34 B	Other iodides, oxyiodides, iodates and periodates
28.35 B	Other sulphides and polysulphides
28.37 A-2	Other sulphites
28.38 A-12	Other sulphates
28.38 B-3	Other alums
28.39 B-4	Other nitrates
28.40 A-2	Other phosphites and hypophosphites
28.40 B-5	Other phosphates
28.41 B-4	Other arsenites
28.42 J	Other carbonates and percarbonates
28.43 A-4	Other cyanides
28.43 B-3	Other ferrocyanides and ferricyanides
28.43 C	Other complex cyanides
28.45 D	Other silicates
28.47 A-2	Other aluminates
28.47 F	Other salts of metallic acids
28.48	Other salts and peroxysalts of inorganic acids but not including azides
28.55 B	Other phosphides
28.56 C	Other carbides
28.58 C-3	Cyanogen and other halogen compounds of cyanogen
28.58 D-3	Other cyanamides
28.58 F	Other inorganic compounds, not elsewhere specified or included
29.01 A-3	Other acyclic, cyclanic, cyclenic and cycloterpenic hydrocarbons
29.01 B-4	Ethylbenzene
29.01 B-5	Styrene
29.01 B-8	Other aromatic hydrocarbons
29.02 A-9	Vinyl chloride
29.02 A-10	Trichloroethylene and perchloroethylene
29.02 A-11	Other halogenated derivatives of acyclic hydrocarbons
29.02 B-7	Other halogenated derivatives of cyclanic, cyclenic, cycloterpenic and aromatic hydrocarbons
29.03 A	Sulphonated derivatives of hydrocarbons
29.03 B-2	2:4:6 - Trinitrotoluene
29.03 B-4	Other nitrated, nitrosated and mixed derivatives of hydrocarbons
29.04 A-2	Isopropylic alcohol
ex 29.04 A-5	Other monoalcohols and their halogenated, sulphonated, nitrated, nitrosated and mixed derivatives, other than geraniol, citronellol, linalol, nerol, rhodinol and vetiverol

List C *(continued)*

Spanish Customs Tariff heading No	Description
ex 29.04 B-3	Other polyalcohols and their halogenated, nitrated, nitrosated and mixed derivatives, other than trimethylpropane
29.05 A-5	Other cyclanic, cyclenic and cycloterpenic alcohols; halogenated, sulphonated, nitrated, nitrosated and mixed derivatives of cyclanic, cyclenic and cycloterpenic acids
29.05 B-3	Other aromatic alcohols; halogenated, sulphonated, nitrated, nitrosated and mixed derivatives of aromatic alcohols
29.06 A-9	Other phenols and their salts
29.06 B	Phenol-alcohols and their salts
29.07 A	Halogenated derivatives of phenols and phenol-alcohols and their salts
29.07 C-2	Other nitrated derivatives of phenols and phenol-alcohols and their salts
29.07 D	Nitrosated derivatives of phenols and phenol-alcohols
29.08 A	Diethyl ether
ex 29.08 H	Other ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides and their derivatives, other than musk ambrette, anethole, eugenol, isoeugenol and its derivatives and anisyl alcohol
29.09 C	Other epoxides, epoxyalcohols, epoxyphenols and epoxyethers with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.10 B	Other acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.11 B-2	Other aldehyde-alcohols
29.11 C-2	Other aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes
29.12 B	Other halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No 29.11
29.13 A-1	Acetone
29.13 A-5	Other ketones, ketone-alcohols, ketone-aldehydes and other single or complex oxygen–function ketones
29.13 B-2	Other quinones, quinone-alcohols, quinone-phenols and quinone-aldehydes, and other single or complex oxygen-function quinones
29.13 C	Halogenated, sulphonated, nitrated or nitrosated derivatives of ketones and quinones
29.14 B-1	Acetic anhydride and acetic acid
29.14 B-3	Vinyl and ethyl acetates
29.14 B-4	Other salts and esters of acetic acid
29.14 K	Other monoacids and their anhydrides, halides, peroxides and peracids; their halogenated, sulphonated, nitrated or nitrosated derivatives
29.15 D	Phthalic acid esters
29.15 F	Other polyacids and their anhydrides, acid halides, acid peroxides and peracids; their halogenated, sulphonated, nitrated or nitrosated derivatives
ex 29.16 A-7	Other alcohol acids
29.16 C-3	Other ether acids, their salts, esters and other derivatives
29.16 D	Other single or complex oxygen-function acids and their salts, esters and other derivatives

List C *(continued)*

Spanish Customs Tariff heading No	Description
29.18 B	Other nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.19 F	Other phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.21 C	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives, not elsewhere specified or included
29.22 A-4	Hexamethylenediamine adipate (monomer)
29.23 D-3	Other amino-compounds with the acid function COOH (carboxyl) and their halogenated, sulphonated, nitrated or nitrosated derivatives, their salts and esters
29.23 E-2	Other amino-compounds with other oxygen functions; amino compounds with several differing oxygen functions
29.24 C	Other quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins
29.27 B	Acrylonitrile (monomer)
29.27 C	Other nitrile-function compounds
29.28 C	Other diazo-, azo- and azoxy-compounds
29.30 B	Other compounds with other nitrogen-functions
29.31 K	Other organo-sulphur compounds
29.35 B-3	Other carbazole derivatives
29.35 G	Caprolactams
29.35 I	Melamine
ex 29.36 C	Other sulphonamides, other than paraaminobenzosulphonamide and its derivatives
29.42 A	Morphine, ethylmorphine, codeine, narcotine, narceine, ethylnarceine and thebaine, and their respective salts; total opium alkaloids containing 50% of morphine
29.42 C	Dihydrocodeine, dihydrocodeinone, dihydroxycodeinone and cocaine, and their respective salts
29.44 B	Chloramphenicol and its esters
29.44 C	Other antibiotics
29.45 B	Other organic compounds
30.01 B	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included – other than products falling within subheading A
ex 30.05	Other pharmaceutical goods, other than sterile surgical catgut and similar sterile suture materials
31.02 C	Calcium nitrate containing not more than 16% of nitrogen, calcium nitrate and magnesium nitrate, whether or not pure
31.03 F	Other phosphatic fertilizers referred to in Note 2 (B and C) to Chapter 31
31.05 D	Other fertilizers not elsewhere specified or included
32.01 E	Other tanning extracts of vegetable origin
32.02 B	Other tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives

List C *(continued)*

Spanish Customs Tariff heading No	Description
32.03	Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)
32.04 A-2	Other colouring matter of vegetable origin, other than indigo and colouring matter derived from paprika
32.04 B	Colouring matter of animal origin
32.07 A	Lithopone
32.09 A	Spirit varnishes
32.09 D	Other varnishes, paints, pigments and similar preparations
32.13 C	Other writing and drawing inks
33.06	Perfumery, cosmetics and toilet preparations
34.01 B	Toilet soap, glycerol soap and medicated soap
34.01 C	Other soaps
34.02 B-2	Other surface-active preparations and washing preparations, whether or not containing soap
34.05 B	Polishes and creams for floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No 34.04
35.03 B	Other gelatin and gelatin derivatives; glues (including isinglass)
36.06	Matches (excluding Bengal matches)
37.02 A-1	Unperforated film, sensitized, unexposed, for black and white photographs
37.02 B-1	Perforated film, in rolls of a length exceeding 30 metres, sensitized, unexposed, negative, for black and white photographs
37.02 B-2	Perforated film, in rolls of a length not exceeding 30 metres, sensitized, unexposed, negative, for black and white photographs
37.02 B-3	Perforated film in rolls, sensitized, unexposed, positive, for black and white photographs
37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed
37.04 B-2	Other cinematograph film, exposed, but not developed, negative or positive
37.07 B-1	Other cinematograph film, exposed and developed, whether or not incorporating sound track, 35 mm or more wide:
	1. Black and white
	2. Colour
37.08 B	Other chemical products and flash light materials, of a kind and in a form suitable for use in photography
38.03 C	Activated clay, activated bauxite and other activated antural mineral products
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding 'pine oils' not rich in terpineol)
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils
38.11 B	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail, excluding aerosol sprays and articles such as sulphur-treated bands, wicks and candles and fly-papers
38.19 E	Mixed alkylbenzenes

List C *(continued)*

Spanish Customs Tariff heading No	Description
38.19 G	White extenders for paints, of an unspecified chemical composition, based on silica and/or silicate
38.19 I	Liquid polyethylene glycols, with a molecular weight of 200 or less
38.19 J	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included
39.01 A	Phenoplasts and furan resins
39.01 B	Aminoplasts
39.01 C	Alkyd resins
39.01 D	Polyurethanes
39.01 E	Polyamides
39.01 G	Ethylene glycol polyterephthalate
39.01 H	Liquid polyaddition products of alkyd oxides (other than polyethylene glycols) excluding polyaddition-polycondensation products
39.01 I	Liquid polyethylene glycols of a molecular weight of 300 or more
39.01 J	Other condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear
39.02 A	Polyethylene
39.02 C	Styrene polymers and copolymers
39.02 E	Polyvinyl chloride
39.02 F	Polyvinyl acetate
39.02 G	Vinyl copolymers, including acrylic copolymers
39.02 H	Polyvinyl acetate derivatives (vinyl polyalcohol, mixed polyacetals, etc)
39.02 L	Polypropylene
39.02 M	Other polymerization and copolymerization products
39.02 N	Waste and scrap of polymerization and copolymerization products
39.03 A	Regenerated cellulose
39.03 B	Cellulose esters and plastic materials based thereon
39.07 B	Other articles of materials of the kinds described in heading Nos 39.01 to 39.06
40.02 B-1	Synthetic rubber based on polybutadiene and polybutadiene styrene
40.05 B	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber compounded before or after coagulation either with carbon black (with or without the addition of mineral oil), in any form, of a kind known as masterbatch, excluding masterbatch with the addition of carbon black
40.06 A	Solutions and dispersions of rubber
40.06 C	Other unvulcanized natural or synthetic rubber, including rubber latex, in forms or states other than those described in subheadings A and B; articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)
ex 40.08 A	Plates, sheets and strip of unhardened vulcanized rubber of a width of less than 5 cm
40.10 B	Other transmission, conveyor or elevator belts or belting, of vulcanized rubber

List C *(continued)*

Spanish Customs Tariff heading No	Description
40.13 A-3	Other gloves of unhardened vulcanized rubber (for example, for surgery, radiology, sports)
40.13 C	Other articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber
44.03 D	Wood, other than tropical wood, in the rough, whether or not stripped of its bark or merely roughed down
44.05 E-1	Wood, other than tropical wood, of a thickness exceeding 30 mm, sawn lengthwise, sliced or peeled, but not further prepared
ex 44.13	Wood of coniferous trees (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled
ex 44.28	Other articles of wood, excluding automatic rollers for blinds
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)
45.03	Articles of natural cork
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
Chapter 47	Paper-making material
50.02	Raw silk (not thorwn)
51.01	Yarn of man-made fibres (continuous), not put up for retail sale
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials
51.03	Yarn of man-made fibres (continuous), put up for retail sale
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair
55.02	Cotton linters
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05)
60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized
60.04	Under garments, knitted or crocheted, not elastic or rubberized
60.05 A	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, of silk, waste silk other than noil or synthetic textile fibres
68.02 A-4-b	Other carved articles of monumental or building stone
68.03 B	Other worked slate and articles of slate, including articles of agglomerated slate, other than natural slate, worked, in blocks and plates

List C *(continued)*

Spanish Customs Tariff heading No	Description
68.04 B	Millstones and the like (including sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery; segments and other finished parts of such stones and wheels of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery
70.03 B-3-b	Glass, other than optical glass, in other tubes, unworked
70.05 B-2	Other unworked drawn or blown glass (including flashed glass), in rectangles, other than glass of natural colour
71.05 C	Other silver, including silver gift and platinum-plated silver, semi-manufactured, in other forms
71.06	Rolled silver, unworked or semi-manufactured
71.07 C	Gold, including platinum-plated gold, semi-manufactured, in other forms
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured
71.12 A-2	Other articles of jewellery and parts thereof, of precious metal
71.12 B	Jewellery of precious metal or rolled precious metal
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No 71.12
71.14	Other articles of precious metal or rolled precious metal
73.02 C	Ferro-chromium
73.02 D	Ferro-tungsten
73.02 E	Ferro-nickel
73.02 F	Other ferro-alloys
73.04 A	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel
73.05 A	Iron or steel powders
73.11 B-2-b	Angles, shapes and sections of iron or steel, other than special, not further worked than forged
73.11 B-2-c	Angles, shapes and sections of iron or steel, other than special, not further worked than the cold-formed or cold-finished
ex 73.13 B-2-a	Other sheets and plates, of iron or steel, not forther worked than cold-rolled, whether or not pickled, of a thickness of between 3 mm and 4·75 mm
73.13 B-3-a	Other sheets and plates, of iron or steel, silver-plated, gold-plated or platinum-plated
ex 73.15 A-5	Hoop and strip, of high carbon steel, cold-rolled
73.15 A-6-b	Other sheets and plates of high carbon steel
ex 73.15 A-7	Wire of high carbon steel, whether or not coated, other than insulated electric wire, of which the greatest cross-sectional measurement is:
	(b) 1 mm or more, but less than 5 mm
	(c) less than 1 mm
73.15 B-1-g	Wire of alloy steel, used in building, whether or not coated, other than insulated electric wire
73.15 B-2-g	Wire of other steel alloys, whether or not coated, other than insulated electric wire
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel

List C *(continued)*

Spanish Customs Tariff heading No	Description
73.28	Expanded metal, of iron or steel
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks
73.34	Pins (excluding hat pins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel
78.03	Wrought plates, sheets and strip, of lead
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 700 g/m^2; lead powders and flakes
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends, of lead
78.06	Other articles of lead
Chapter 79	Zinc and articles thereof
82.05 B	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits, other than those consisting of mobile cones
84.01 A	Marine boilers
84.01 B	Locomotive boilers
84.01 C-1-a	Other water-tube boilers of a pressure not exceeding 100 kg/cm^2
84.01 C-1-b	Other water-tube boilers of a pressure exceeding 100 kg/cm^2, but not exceeding 120 kg/cm^2
84.01 C-2	Other steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)
84.01 D	Parts for boilers
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economizers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units
84.06 C	Other internal combustion piston engines or compression-ignition piston engines
ex 84.06 D-2	Piston rings for internal combustion or compression-ignition piston engines
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds
84.11 A	High vacuum pumps
84.11 B	Non-mechanical pumps and compressors
84.11 C	Mechanical pumps and compressors, without their engines
84.11 D-2	Other motor pumps and turbo pumps and compressors
84.11 E	Fans, blowers and the like
84.11 F	Free-piston generators for gas turbines

List C *(continued)*

Spanish Customs Tariff heading No	Description
84.11 G	Parts of machines falling within heading No 84.11
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
84.14 C	Catalytic furnaces and ovens for use in the chemical industries, weighing more than 10 000 kg
84.14 D	Bakery ovens, including biscuit ovens
84.14 E	Cement manufacturing ovens
84.14 F	Other industrial and laboratory furnaces and ovens, excluding electric ovens falling within heading No 85.11
84.14 G-2	Other parts for ovens falling within heading No 84.14
84.15 B	Refrigerators and refrigerating equipment (electrical and other), excluding domestic refrigerators weighing not more than 200 kg, separate cabinets and refrigerating equipment weighing not more than 50 kg
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor
84.17 D	Instantaneous or storage water heaters for uses other than industrial
84.17 E	Medical and surgical sterilizing apparatus
84.17 F	Air-conditioning apparatus not incorporating devices for changing the degree of humidity
84.17 G	Drying, evaporating and condensing machinery
84.17 H	Distilling apparatus, including oxygen separating columns
84.17 I	Catalytic chambers for use in the chemical industries, weighing more than 10 000 kg
84.17 J	Other machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, not being machinery or plant of a kind used for domestic purposes
84.17 K	Scalders, singeing machines and refrigerators used in the poultry industry
84.17 L	Parts of the machinery and plant falling within heading No 84.17
84.18 D	Other centrifuges; other filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases
84.18 E	Parts of the machinery and plant falling within heading No 84.18
84.20 A	Weighbridges
84.20 B	Steelyards
84.20 C	Automatic and semi-automatic scales and balances
84.20 D	Weighing machinery (excluding balances of a sensitivity of 5 cg or better)
84.20 F	Parts of machinery falling within heading No 84.20, excluding weights for all weighing machines
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers

List C *(continued)*

Spanish Customs Tariff heading No	Description
84.25 A-2	Harvesters and harvester-finders, excluding maize harvesters
84.25 B	Threshers
84.25 C-1	Combine harvesters for cereals and seeds
84.25 D	Straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No 84.29)
84.25 E	Parts of machinery falling within heading No 84.25
84.26	Dairy machinery (including milking machines)
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparations or the like
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables
84.30	Machinery, not falling within any other heading of Chapter 84, of a kind used in the following food or drink industries; bakery, confectionery, chocolate manufacture, marcaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard
84.32	Book-binding machinery, including book-sewing machines
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
84.35 A	Machinery for planographic printing, with or without inking mechanisms
84.35 B-1	Flat-bed cylinder printing presses, single colour
84.35 B-2	Flat-bed cylinder printing presses, multi-colour
84.35 C-1	Rotary photogravure presses
84.35 C-2	Rotary aniline printing presses
84.35 C-3	Rotary letter press printing machines
84.35 D	Automatic machines for printing and stamping in relief, with a self-cleaning device
84.35 E	Ancillary machines for preparing photogravure printing surfaces (machines for applying carbon tissues)
84.35 F	Ancillary printing, folding and stitching apparatus, for printing machines with a printing surface of 64 x 88 cm or more
84.35 G	Other printing machinery; other machines for uses ancillary to printing
84.35 H	Parts of machines of heading No 84.35
84.38 A-1	Jacquards; dobbies, and machines for positioning, punching, reproducing and lacing Jacquard cards

List C *(continued)*

Spanish Customs Tariff heading No	Description
84.38 A-3	Automatic weft winders (for weaving narrow fabrics, bobbin weft winders)
84.38 A-4	Other auxiliary machinery for use with machines of heading No 84.37
84.38 B	Parts and accessories for use solely or principally with the machines falling within heading Nos 84.36, 84.37 and 84.38
84.40 B	Machinery for washing textiles, including industrial laundry and dry-cleaning machinery
84.40 C	Bleaching, dyeing and finishing machinery
84.40 D	Machines for pressing garments and fabrics
84.40 E	Fabric folding, reeling or cutting machines
84.40 F	Other machinery for finishing textile yarns, fabrics or made-up textile articles; machines for coating fabrics and other floor coverings; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials
84.40 G	Parts (including engraved or etched plates, blocks and rollers for printing machines) for machines of heading No 84.40
84.41 A-1	Domestic sewing machines and heads therefor
84.41 A-2-a	Industrial sewing machines, and heads therefor, designed to be used only for special kinds of sewing (for example, for sewing leather, footwear, sacks, buttons)
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)
84.43	Convertors, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries
84.44 A-3	Other rolling mills and rolls therefor
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No 84.49
84.47 A	Machines for cutting wood, cork, bone, ebonite (vulcanite), artificial plastic materials and other hard carving materials
84.47 B	Planing, matching and moulding machines for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials
84.47 C	Polishing, sandpapering and grinding machines for working wood, cork, bone, ebonite (vulcanite), artificial plastic materials and other hard carving materials
84.47 D	Presses for working wood, cork, bone, ebonite (vulcanite), artificial plastic materials and other hard carving materials
84.47 E-2	Other machine-tools, other than those of heading No 84.49, for peeling, splitting or drawing cane, osier, rattan and the like
84.47 E-5	Other machine-tools, other than those of heading No 84.49, for working wood, cork, bone, ebonite (vulcanite), other artificial plastic materials and other hard carving materials
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances
84.52 B-2	Calculating machines, including electronic machines, designed to perform the four mathematical operations
84.52 C	Accounting machines

List C *(continued)*

Spanish Customs Tariff heading No	Description
84.55 B	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No 84.51, 84.52 or 84.54
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance
84.59 J	Other machines and mechanical appliances, having individual functions, not falling within any other heading or subheading of Chapter 84
84.62	Ball, roller or needle roller bearings
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading of Chapter 84
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads
85.03	Primary cells and primary batteries
85.04	Electric accumulators
85.05	Tools for working in the hand, with self-contained electric motor
85.06	Electro-mechanical domestic appliances, with self-contained electric motor
85.07	Shavers and hair clippers, with self-contained electric-motor
85.08 A-2	Other starter motors; dynamos and cut-outs for use in conjunction therewith
85.08 A-3	Parts for starter motors; dynamos and cut-outs for use in conjunction therewith
85.08 B-1-b	Other magnetos and magneto-dynamos, other than those for use in aircraft, including magnetic flywheels
85.08 B-2	Sparking plugs and glow plugs, and parts thereof
85.08 B-3	Distributors, coils and other ignition equipment
85.08 B-4	Other parts for starting and ignition equipment
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles
85.11 A-2-a	Other industrial or laboratory arc furnaces
85.11 A-2-b-1	Other industrial and laboratory electric furnaces, ovens and induction heating equipment of a capacity exceeding 5 000 kw, for use in the thermal processing of metal blocks
85.11 A-2-b-3	Other industrial and laboratory electric furnaces, ovens and induction heating equipment
85.11 A-2-c	Other industrial and laboratory electric furnaces, ovens and dielectric heating equipment
85.11 B	Electric welding, brazing, soldering and cutting machines and apparatus

List C *(continued)*

Spanish Customs Tariff heading No	Description
85.11 C	Parts
85.13 A-2	Other electrical line telephonic apparatus (including such apparatus for carrier-current line systems)
85.13 B-1	Electrical apparatus for transmitting and receiving messages including printer-type and perforating-type apparatus (teleprinters, Morse and Morse-type keys, dial and keyboard transmitters, automatic transmitters, tape re-transmitters, Morse-type receivers, sounders and printer-type receivers); signal repeaters and automatic error-correctors
85.13 B-3	Special apparatus for transmitting and receiving facsimiles (photo-telegraphy and tele-autography) and special 'tele-composing' apparatus
85.15 A	Complete domestic receivers, with or without cabinets or cases
85.15 B	Transmitters and transmitter-receivers, including receiver of other than domestic type, and auxiliary and additional components thereof
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16
85.18	Electrical capacitors, fixed or variable
85.21 D	Cathode-ray tubes
85.21 E	Other electronic lamps, valves and tubes
85.21 F	Crystal diodes, triodes, etc (for example, transistors)
85.21 H	Mounted piezo-electric crystals
85.22 B-3	Other electrical appliances and apparatus, having individual functions, not falling within any other heading of Chapter 85
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors
85.24 C	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of Chapter 85
86.01	Steam rail locomotives and tenders
87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys
87.02 A	Motor vehicles for the transport of persons or of persons and goods (dual-purpose)
87.02 B-3	Other motor vehicles for the transport of goods or materials, including chassis fitted with a driver's cab
87.03 A	Mobile television units
87.03 C	Other special purpose motor lorries and vans, other than those for the transport of persons or of persons and goods
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No 87.01, 87.02 or 87.03

List C *(continued)*

Spanish Customs Tariff heading No	Description
87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds
87.10	Cycles (including delivery tricycles), not motorized
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorized or not)
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11
87.13	Baby carriages and invalid carriages (other than motorized or otherwise mechanically propelled) and parts thereof
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof
90.01 A	Ophthalmic lenses, unmounted
90.01 B	Prisms, of any material, unmounted
90.01 C	Sheets and plates, of polarizing material
90.02 A	Objective lenses for projectors
90.02 C	Other lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like
90.04	Spectacles, pince-nez, lognettes, goggles and the like, corrective' protective or other
90.05	Refracting telescopes (monocular and binocular), prismatic or not
90.07 A	Photographic cameras
90.07 B	Photographic flashlight apparatus
90.07 C-2	Other parts and accessories for photographic cameras and for photographic flashlight apparatus
90.08 C-1	Projectors combined with a sound recorder
90.10 A	Apparatus and equipment of a kind used exclusively in cinematograph laboratories
90.10 B	Photocopying apparatus (contact type)
90.10 C	Projection screens
90.10 E	Other apparatus and equipment of a kind used in photographic or cinematographic laboratories
90.10 F	Parts of apparatus falling within heading No 90.10
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of Chapter 90
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders

List C *(continued)*

Spanish Customs Tariff heading No	Description
90.15	Balances of sensitivity of 5 cg or better, with or without their weights
90.16 B-7	Other machines, apparatus and instruments, other than optical, for measuring, checking and controlling
90.16 D	Parts of machinery falling within heading No 90.16
90.17 A-2	Other electro-medical apparatus
90.17 B	Other medical, dental, surgical and veterinary instruments and appliances (including ophthalmic instruments)
90.17 C	Parts for apparatus falling within heading No 90.17
90.18 A	Mechano-therapy appliances and massage apparatus
90.18 B	Psychological aptitude-testing apparatus
90.18 D	Aerosol therapy apparatus and other breathing appliances
90.18 E	Parts of the appliances and apparatus falling within heading No 90.18
90.19 A	Artificial limbs, eyes, teeth and other artificial parts of the body
90.19 C	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances
90.20	Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high-tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No 90.14
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No 90.14); stroboscopes
90.28 B	Instruments for detecting radiations, specially designed for (or capable of being used for) the detection or measurement of nuclear radiations such as alpha and beta particles, gamma rays, neutrons and protons
90.28 C-1	Other instruments and apparatus for detecting and measuring alpha and beta particles, gamma rays, X-rays, cosmic rays and the like
90.28 C-2	Instruments and apparatus for measuring electrical quantities

List C *(continued)*

Spanish Customs Tariff heading No	Description
90.28 C-3	Other echo and supersonic sounders
90.28 C-8	Other electrical measuring, checking, analysing or automatically controlling instruments and apparatus
90.29	Parts or accessories for use solely or principally with one or more of the articles falling within heading No 90.23, 90.24, 90.26, 90.27 or 90.28
91.02	Clocks with watch movements (excluding clocks of heading No 91.03)
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels
91.04 A	Tower clocks, station clocks and the like
91.04 C	Alarm clocks
91.04 D	Clocks for electric clock systems
91.04 E	Other clocks
91.05 A	Time recorders including costing time recorders, time-registers and watchmen's tell-tales
91.05 B	Stop-clocks, whether or not incorporating a warning device; timers for registering the duration of telephone conversations and the like
91.05 D	Other time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor
91.07	Watch movements (including stop-watch movements), assembled
92.03	Pipe and reed organs, including harmoniums and the like
92.11 A	Automatic record players operated directly or indirectly by the insertion of counters or coins
92.11 C	Magnetophones for the magnetic recording and reporoduction of sound
92.11 E	Gramophones, dictating machines and other sound recorders and reproducers, not elsewhere specified or included
92.13	Other parts and accessories of apparatus falling within heading No 92.11
94.01 A-4	Chairs and other seats (other than those falling within heading No 94.12) whether or not convertible into beds, and parts thereof, neither upholstered nor covered
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles
94.03 B	Other furniture, of metal, and parts thereof
94.03 C	Other furniture, including furniture of both wood and metal
94.03 D	Parts of furniture
97.08	Roundabouts, swings, shooting galleries and other fair-ground amusements; travelling circuses, travelling menageries and travelling theatres
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners

List of tariff headings the duties on which are referred to other headings and for which a reduction corresponding to these headings is offered

Spanish Customs Tariff heading No	Description
49.01 A	Printed books, booklets, brochures, pamphlets and leaflets with binding made by a craftsman
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk, or in bales, sacks or similar bulk packings
84.20 E	Weights for weighing machines, of all kinds
92.10 H	Other parts and accessories of musical instruments (other than strings)

LIST D

Basic quotas opened by Spain for imports of products originating in the Community, listed in Article 5 (1)

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
1		*Cocoa derivatives*	4 186
	18.03	Cocoa paste (in bulk or in block) whether or not defatted	
	18.04	Cocoa butter (fat or oil)	
	18.05	Cocoa powder, unsweetened	
2		*Food Preparations*	6 512
	17.04 A	Liquorice extract (containing more than 10% by weight of sugar)	
	19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	
	21.07 B	Mixtures of plants for the preparation of beverages	
3		*Soups and soup preparations*	3 587
	21.05	Soups and broths, in liquid, solid or powder form	
4		*Preparations for non-alcoholic beverages*	1 910
	21.07 A	Compound non-alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	
5		*Beer made from malt*	19 156
	22.03	Beer made from malt	
6		*Alcoholic beverages*	58 018
	22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	
	22.09 B	Spirits, liqueurs and other spirituous beverages	
	22.09 C	Alcoholic concentrated extracts	
7		*Pyrites and sulphur*	142 883
	25.02	Unroasted iron pyrites	
	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	
8		*Lead ore and ash*	1 957
	26.01 E	Lead ore and concentrates	
	26.03 A	Ash and residues containing lead	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
9		*Fatty alcohols*	34 777
	15.10 C	Fatty alcohols	
10		*Inorganic chemicals*	7 865
	28.02	Sulphur, sublimed or precipitated; colloidal sulphur	
	28.14 A	Sulphur chlorides and oxychlorides	
	28.15 B	Carbon disulphide	
	28.41 B-3	Lead arsenates	
	ex 28.46 B	Sodium perborate	
11		*Chemical elements and isotopes*	829
	28.50	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	
	28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50	
12		*Organic chemicals*	16 154
	ex 29.25 J	Amide-function compounds: products of a defined chemical constitution with a basis of urea and formaldehyde	
	29.44 A	Penicillin, streptomycin and tetracycline (aureomycin, terramycin), and their salts	
	29.44 B	Chloramphenicol and its esters	
13		*Vegetable alkaloids*	82
	29.42 A	Morphine, ethylmorphine, codeine, narcotine, narceine, ethylnarceine and thebaine, and their respective salts; total opium alkaloids containing 50% of morphine	
	29.42 C	Dihydrocodeine, dihydrocodeinone, dihydroxycodeinone and cocaine, and their respective salts	
14		*Antisera*	8 595
	ex 30.02 A-2	Antisera of humans or animals and microbial vaccines, put up for retail sale	
	ex 30.02 B-2	Antisera of humans or animals and microbial vaccines, put up in bulk or otherwise	
15		*Medicaments*	94 640
	ex 30.03 A-2	Other medicaments (including veterinary medicaments), put up for retail sale, other than plants and parts thereof	
	30.03 B-2	Other medicaments (including veterinary medicaments) put up in bulk or otherwise	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
16		*Varnishes, paints and similar preparations*	34 799
	32.09 A	Spirit varnish	
	ex 32.09 D	Other varnishes, paints, pigments and similar preparations other than crushed pigments of the kind used in the manufacture of paint, pearl essence, hygienic varnishes for protecting the inside of preserve containers, aluminium paste and bronze purpurine paste	
17		*Perfumery, cosmetics and toilet preparations*	37 089
	33.06	Perfumery, cosmetics and toilet preparations	
	34.01 B	Toilet soap, transparent soap and medicated soap	
18		*Surface-active preparations and washing preparations, lubricating preparations, gums and miscellaneous products of the chemical industries*	185 008
	34.02 B	Surface-active preparations and washing preparations, whether or not containing soap	
	34.03 B	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing between 50% and 60% by weight of petroleum oils or of oils obtained from bituminous minerals	
	ex 38.07	Spirits of turpentine	
	ex 38.08	Rosin	
	38.19 F-2	Other mixed alkylphenols	
	ex 38.19 G	White extenders, of an unspecified chemical composition, based on silica and/or silicate, excluding compounded extenders for paints	
	38.19 H	Proteases (excluding alkalases) with a proteolytic capacity of 50 000 units or more; alkalases (alkaline proteases) with a proteolytic capacity of 10 000 units or more, and glucoamylases, with a liquefying capacity of 30 000 units or more, produced from micro-organisms, not prepared by intermixture or mixture with other enzymes	
	ex 38.19 J	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; other residual products of the chemical or allied industries, not elsewhere specified or included:	
18	ex 38.19 J	— excluding cultured crystals, mixed alkylnaphthalenes, liquid polychlorophenyls, liquid chloroparaffins, liquid polyethyleneglycols, glycerol monostearates and distearates, Dippel's oil, ion exchangers, compounded extenders for paints, anti-oxidants, anti-corrosion and anti-oxidizing products, positive metallic and metalloid earths for the manufacture of accumulators, negative earths of cadmium, iron and ferrocadmium, getters for vacuum tubes, non-agglomerated metal carbides, plasters and preparations with a basis of plaster specially prepared for dentistry, preparations used for clarifying wines and other fermented beverages, fusible ceramic firing testers, foundry core binders, microminerals, refractory cements or mortars, reagents for laboratory analysis and polishes for galvanoplastic baths	
19		*Explosives, pyrotechnic products and matches*	9 293
	29.03 B-2	Trinitrotoluene	
	36.01	Propellent powders	
	36.02	Prepared explosives, other than propellent powders	
	36.03	Mining, blasting and safety fuses	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
(cont'd)	ex 36.04	Percussion and detonating caps; igniters; detonators, excluding electric detonators	
	36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	
	36.06	Matches (excluding Bengal matches)	
20		*Photographic and cinematographic goods*	54 436
	37.04	Sensitized plates and film, exposed but not developed, negative or positive	
	37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	
	37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	
	37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	
21		*Phenoplasts and furan resins*	25 308
	39.01 A	Phenoplasts and furan resins	
22		*Aminoplasts*	28 149
	39.01 B	Aminoplasts	
23		*Other condensation, polycondensation and polyaddition products*	49 822
	39.01 C	Alkyd resins	
	ex 39.01 J	Polyesters other than alkyd esters, unsaturated	
24		*Products of styrene polymerization*	108 733
	39.02 C	Styrene polymers and copolymers	
25		*Polyvinyl chloride*	61 433
	39.02 E	Polyvinyl chloride	
26		*Other polymerization and copolymerization products*	171 510
	39.02 A-2	Polyethylene in one of the forms mentioned in note 3(c) and(d) to Chapter 39	
	39.02 G-2	Ethylene-propylene copolymers of a Shore A hardness of less than 30%	
	39.02 G-3	Other vinyl copolymers, whether or not acrylic	
	39.02 L-2	Polypropylene in one of the forms mentioned in Note 3 (c) and (d) to Chapter 39	
	ex 39.02 M	Other polymerization and copolymerization products excluding polyvinylpyrolidone in the form of liquid, paste, particles, granules, flakes or powder	
	39.02 N	Waste and scrap of polymerization and copolymerization products	
	ex 39.03 A	Regenerated cellulose, other than regenerated cellulose in the form of liquid, paste, granules, flakes or powder	

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
27		*Articles of artificial resins and materials of cellulose esters and ethers*	97 224
	39.07 B	Other articles of materials of the kinds described in heading Nos 39.01 to 39.06	
28		*Articles of natural or synthetic rubber, unvulcanized*	9 086
	ex 40.06 A	Adhesive solutions and dispersions of rubber	
	40.06 B	Adhesive on backings of rubber	
29		*Articles of wood, not liberalized*	10 847
	44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	
	44.16	Cellular wood panels, whether or not faced with base metal	
	44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	
	48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	
30		*Silk and silk waste*	2 099
	50.02	Raw silk (not thrown)	
	50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	
31		*Various textile materials*	1 283
	ex 57.03 A	Jute cuttings	
	57.03 B	Jute, carded, combed or processed but not spun	
	57.03 C	Tow and waste of jute (including pulled or garnetted rags or ropes)	
	57.04 A-1	Raw hibiscus hemp *(Hibiscus cannabinus)*	
	57.04 B-2-a	Hibiscus hemp *(Hibiscus cannabinus)*, in forms other than slivers or laps, but not spun	
	57.04 C	Waste of other vegetable textile fibres (including pulled or garnetted rags or ropes)	
32		*Silk yarn*	3 107
	50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	
	50.05	Yarn spun from silk waste other than noil, not put up for retail sale	
	50.06	Yarn spun from noil silk, not put up for retail sale	
	50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	
	50.08	Silk-worm gut; imitation catgut of silk	
33		*Yarn of various textile materials*	8 474
	55.05	Cotton yarn, not put up for retail sale	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
(cont'd)	55.06	Cotton yarn, put up for retail sale	
	57.06	Yarn of jute	
	57.07 C	Yarn of coir	
34		*Woven fabrics of silk*	23 313
	50.09	Woven fabrics of silk or of waste silk other than noil	
	50.10	Woven fabrics of noil silk	
35		*Woven fabrics of various fibres*	56 215
	55.07	Cotton gauze	
	55.08	Terry towelling and similar terry fabrics, of cotton	
	55.09	Other woven fabrics of cotton	
	57.10	Woven fabrics of jute	
	ex 57.11	Woven fabrics of other vegetable textile fibres, excluding woven fabrics of liberalized yarns	
36		*Tulle, lace, pile fabrics, and knitted or crocheted fabric*	15 835
	58.04 E	Woven pile fabrics and chenille fabrics, of cotton	
	58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	
	58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	
	60.01 C	Knitted or crocheted fabric, not elastic nor rubberized, of cotton	
37		*Special fabrics*	7 404
	ex 59.03 A	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated with cellulose or other non-liberalized artificial plastic materials	
	59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	
	59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	
	ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, other than liberalized textile fibres	
	ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like, other than liberalized textile fibres	
	ex 59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads, other than liberalized textile fibres	
	ex 60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberized (including elastic knee-caps and elastic stockings)	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
(cont'd)	59.08	Textile fabrics impregnated or coated with preparations of cellulose derivates or of other artificial plastic materials	
	ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, other than liberalized textile fibres	
	ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like, other than liberalized textile fibres	
	ex 59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads, other than liberalized textile fibres	
	ex 60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberized (including elastic knee-caps and elastic stockings)	
38		*Carpets, mats, matting and tapestries*	43 211
	58.01	Carpets, carpeting and rugs, knotted (made up or not)	
	58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)	
	58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	
39		*Other textile articles*	28 262
	58.08 D	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, of cotton, other than goods falling within heading No 58.05 D	
	ex 58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size, other than of liberalized textile fibres	
	ex 58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	
		— other than of liberalized textile fibres	
	59.01	Wadding and articles of wadding; textile flock and dust and mill neps	
	59.02 C	Felt and articles of felt, whether or not impregnated or coated, of jute	
	ex 59.04	Twine, cordage, ropes and cables, plaited or not, other than of liberalized textile fibres	
	ex 59.05 C	Nets and netting made of cotton and of other non-liberalized textile fibres	
	ex 59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics, of non-liberalized textile materials	
	ex 59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:	
		— manufactured from non-liberalized fibres	
	ex 59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials, of non-liberalized fibres	
40		*Knitted and crocheted goods*	4 185
	ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, of non-liberalized textile fibres	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
(cont'd)	ex 60.03 A-2	Stockings, socks, ankle-socks and sockettes, of cotton	
	ex 60.02 B-2	Sports socks and stockings, of cotton	
	ex 60.03 C	Under stockings and other articles not specified above, excluding articles of silk, synthetic fibres, wool or other liberalized textile fibres	
	60.04 C	Undergarments, knitted or crocheted, not elastic or rubberized, of cotton	
	60.05 C	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, of cotton	
41		*Outer garments*	8 701
	61.01 A	Men's and boys' outer garments, of cotton	
	ex 61.01 D	Men's and boys' outer garments, of other non-liberalized textile fibres	
	ex 61.01 E	Suits, of coated or impregnated fabric, for protection from radio-active radiation and contamination, not incorporating breathing apparatus, of non-liberalized textile fibres	
	61.02 A	Women's, girls' and infants' outer garments, of cotton	
	ex 61.02 D	Women's girls' and infants' outer garments, of other non-liberalized textile fibres	
41	ex 61.02 E	Suits, of coated or impregnated fabric, for protection from radio-active radiation and contamination, not incorporating breaching apparatus, of nonliberalized textile fibres	
42		*Undergarments*	9 111
	ex 61.03 A	Men's and boys' undergarments, including collars, shirt fronts and cuffs, of cotton	
	ex 61.03 C	Men's and boys' undergarments, including collars, shirt fronts and cuffs, of other non-liberalized textile fibres	
	61.04 A	Women's, girls' and infants' undergarments, of cotton	
	ex 61.04 D	Women's girls' and infants' undergarments, of other non-liberalized textile fibres	
43		*Other articles of apparel and clothing accessories, made up*	15 462
	61.05	Handkerchiefs and fancy handkerchiefs	
	61.07	Ties, bow ties and cravats	
	61.09	Corsets, corset-belts, suspender-belts, brassiéres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	
	ex 61.10 A	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, of cotton	
	ex 61.10 C	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, of other non-liberalized textile fibres	
	ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), of non-liberalized textile fibres	
44		*Other made up textile articles*	41 032

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
(cont'd)	ex 62.01 B-1	Travelling rugs and blankets, of cotton	
	ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:	
		— of non-liberalized textile fibres	
	62.03	Sacks and bags, of a kind used for the packing of goods	
	ex 62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods, of non-liberalized textile fibres	
	ex 62.05 B	Other made up textile articles, of non-liberalized textile fibres	
45		*Articles of ceramic ware*	20 710
	69.11 B	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian), decorated	
	69.12 B	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery, decorated	
	69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	
	69.14	Other articles	
46		*Glassware*	21 287
	ex 70.13 B-1	Glassware (other than articles falling in heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses, of other glass, not toughened, containing less than 18% of lead oxide	
	70.21	Other articles of glass	
47		*Pearls and precious and semi-precious stones*	117 266
	71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport	
	71.02 B	Other semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	
	ex 71.04	Dust and powder of natural or synthetic precious stones or semi-precious stones, excluding the dust and powder of diamonds	
48		*Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured*	88 296
	71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured	
	71.06	Rolled silver, unworked or semi-manufactured	
	71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	
	71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	
	71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
49		*Gold and rolled gold*	80 172
	71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured	
	71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	
50		*Jewellery, goldsmiths' and silversmiths' wares and other articles*	20 545
	71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	
	71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No 71.12	
	71.14	Other articles of precious metal or rolled precious metal	
	71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	
	71.16	Imitation jewellery	
51		*Clocks and watches and parts thereof*	156
	91.09 A	Watch cases and parts of watch cases, including blanks thereof, of gold or platinum, whether or not incorporating pearls or precious or semi-precious stones	
	ex 91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof, of gold or platinum, whether or not incorporating pearls or precious or semi-precious stones	
52		*Containers, of iron or steel*	6 639
	ex 73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods, excluding boxes and other containers of iron or steel used for commercial packing and put up ready for direct usage and not bent (of a total capacity of between 0·5 and 10 litres inclusive)	
53		*Stoves, ranges, cookers, etc.*	42 471
	73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	
54		*Other articles of iron or steel*	71 691
	ex 73.40 C	Other articles of iron or steel, excluding semi-finished articles of cast iron	
55		*Articles of copper*	5 955
	74.19 D	Boxes and cases for powder, cosmetics, sweets, tobacco and the like, of copper	
	74.19 E	Other articles of copper	
56		*Articles of aluminium*	33 159
	ex 76.15	Aluminium coffee-pots for domestic use	
	76.16 B	Other articles of aluminium	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
57		*Unwrought lead and articles thereof*	28 171
	78.01	Unwrought lead (including argentiferous lead); lead waste and scrap	
	78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	
	78.03	Wrought plates, sheets and strip, of lead	
	78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 700 g per sq m; lead powders and flakes	
	78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	
	78.06	Other articles of lead	
58		*Materials for nuclear industry*	24
	81.04 A-1	Unwrought bismuth, of nuclear quality	
	81.04 F-1	Unwrought uranium and unwrought thorium	
	81.04 F-2	Waste and scrap of uranium and thorium	
59		*Hand tools for industry*	56 358
	ex 82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps, excluding anti-spark tools of copper	
	82.04	Hand tools, including mounted glazier's diamonds, not falling within any other heading of Chapter 82; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated)	
60		*Saws and blades*	22 822
	ex 82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades), excluding cutting chains for electric saws	
	ex 82.06	Knives and cutting blades, for machines or for mechanical appliances, excluding cutting blades for industrial machines	
61		*Cutlery, spoons and forks, of iron or steel*	26 756
	82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06	
	82.10	Knife blades	
	ex 82.11	Razors and razor blades (including razor blade blanks, whether or not in strips); metal parts of safety razors, excluding blades and parts for electric razors	
	82.14	Spoons, forks, fish-eaters, butterknives, ladles and similar kitchen or tableware	
62		*Marine and land engines, components and parts for the manufacture thereof*	559 392
	ex 84.06 B-2-b	Other spark-ignition engines, each weighing more than 15 kg but not more than 100 kg, excluding outboard motors	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
(cont'd)	ex 84.06 B-2-c	Other spark-ignition engines, each weighing more than 100 kg, but not more than 300 kg, excluding outboard motors	
	84.06 B-2-d	Other spark-ignition engines, each weighing more than 300 kg	
	ex 84.06 C-1	Other internal combustion compression-ignition engines, each weighing not more than 2 000 kg, excluding outboard motors	
	ex 84.06 D-2	Other components and parts, including fuel-nozzles, fuel-nozzle holders and carburettors, excluding those for liberalized motors and replacement motors	
63		*Motor pumps and motor compressors*	113 781
	ex 84.10 F-2	Motor pumps other than turbo-pumps and motor compressors, excluding those with liberalized motors	
	ex 84.11 D-2	Other motor pumps and motor compressors, excluding those with liberalized motors	
64		*Refrigerators with a capacity not exceeding 250 l*	40 840
	ex 84.15 A	Domestic refrigerators, weighing not more than 200 kg, including refrigerating equipment and separate cabinets therefor, of a refrigeration capacity not exceeding 250 l; refrigeration equipment of a weight not exceeding 50 kg	
65		*Sewing machines, components and parts thereof*	3 079
	84.41 A-1	Domestic sewing machines and heads therefor	
	ex 84.41 C	Other parts for sewing machines, including furniture specially designed for sewing machines, and parts thereof, excluding replacement parts	
66		*Radio and television reception apparatus*	158 117
	85.15 A	Complete domestic receivers, with or without cabinets or cases	
67		*Transmitters and transmitter receivers*	126 983
	ex 85.15 B	Transmitters and transmitter-receivers, including receivers of other than domestic type, and auxiliary and additional components thereof, excluding television cameras	
68		*Parts for the manufacture of electric radiotelegraphic, radiotelephonic and television apparatus*	80 723
	ex 85.15 E	Components and parts, including separate cabinets, for the manufacture of electric radiotelegraphic, radiotelephonic and television apparatus, excluding replacement parts	
	ex 85.24 C	Carbons for cinematograph projectors	
	ex 85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of Chapter 85, other than those intended for liberalized machines and apparatus	
69		*Vehicles specially designed for the transport of earth, rock and minerals*	202 230
	87.02 B-2	Vehicles specially designed for the transport of earth, rock and minerals, equipped with a grab appropriate for this work, and with discharge facilities	
70		*Tractors and parts thereof*	446 042

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
(cont'd)	87.01 A	Wheeled tractors	
	87.01 B-2	Tracked tractors, with a cylinder capacity of more than 6 000 m^3	
	ex 87.06	Parts for the manufacture of tractors	
71		*Passenger motor vehicles*	742 579
	ex 87.02 A	Motor vehicles for the transport of persons, or dual-purpose vehicles (including sports vehicles), excluding trolleybuses without engines	
72		*Components and parts of passenger motor vehicles*	469 705
	ex 87.06	Components and parts of passenger vehicles, excluding replacement parts	
73		*Industrial motor vehicles, components and parts thereof*	683 567
	87.01 C	Road tractors for articulated lorries	
	87.02 B-1	Lorries specially designed for the transport of highly radio-active materials	
	87.02 B-3	Other motor vehicles for the transport of goods, including chassis fitted with a driver's cab	
	87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02	
	ex 87.06	Components and parts of industrial motor vehicles, excluding replacement parts	
74		*Chassis and bodies of motor vehicles*	15 413
	87.04	Chassis fitted with engines, for the motor vehicles falling within heading No 87.01, 87.02 or 87.03	
	87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03	
75		*Other vehicles (including trailers), not mechanically propelled, components and parts thereof*	19 114
	ex 87.14	Other vehicles (including trailers), not mechanically propelled, components and parts thereof, excluding replacement parts	
76		*Ships, boats and other floating structures*	25 278
	89.01	Ships, boats and other vessels, not falling within any other heading of Chapter 89	
	89.02	Tugs	
	89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	
	89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	
77		*Gramophones, dictating machines and other sound recorders and reproducers*	83 712
	92.11 C	Magnetophones for the magnetic recording and reproduction of sound	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
(cont'd)	92.11 D	Television image and sound recorders and reproducers, magnetic	
	92.11 E	Other gramophones, dictating machines and other sound recorders and reproducers, not elsewhere specified or included	
78		*Matrices for the production of records, components and parts thereof falling within Quota No 77*	36 794
	92.12 B-2	Other gramophone records and other sound recordings, recorded	
	92.13	Other components and parts and accessories of apparatus falling within heading No 92.11	
79		*Arms*	41 166
	93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	
	93.02	Revolvers and pistols, being firearms	
	93.03	Artillery weapons, machine-guns, submachine-guns and other military firearms and projectors (other than revolvers and pistols)	
	93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, linethrowing guns and the like	
	93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	93.06	Components and parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms	
80		*Ammunition*	21 370
	93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, components and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	
81		*Brooms, brushes, feather dusters, powder-puffs and sieves*	3 102
	ex 96.01	Brooms and brushes, consisting of materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles, of artificial plastic materials	
	ex 96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops, of artificial plastic materials	
	ex 96.03	Prepared knots and tufts for broom or brush making, of artificial plastic materials	
	ex 96.04	Feather dusters, of artificial plastic materials	
	ex 96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of artificial plastic materials	
	ex 96.06	Hand sieves and hand riddles, of artificial plastic materials	
82		*Toys*	37 306
	97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	
	97.02	Dolls	
	97.03	Other toys; working models of a kind used for recreational purposes	

List D *(continued)*

Quota No	Spanish Customs Tariff heading No	Description	Basic quotas (1 000s of pesetas)
83		*Games and equipment for parlour, table and funfair games*	5 789
	97.04	Equipment for parlour, table and funfair games for adult or children (including billiard tables and pintables and table-tennis requisites)	
	97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	
	97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	
84		*Miscellaneous manufactured articles*	1 840
	98.01 A-2-b	Buttons, including blanks and parts thereof, of artificial plastic materials	
	98.01 A-2-d	Buttons, including blanks and parts thereof, of other materials	
	98.01 B	Cuff-links and the like	
	98.12 A	Combs, hair-slides and the like, of celluloid	
	98.12 B	Combs, hair-slides and the like, of other artificial plastic materials, of rubber or of ebonite	
	98.13	Corset busks and similar supports for articles of apparel or clothing accessories	

PROTOCOL

on the definition of the concept of 'originating products' and on methods of administrative cooperation

TITLE I

Provisions on the definition of the concept of 'originating products'

Article 1

For the purpose of the Agreement between the European Economic Community and Spain, the following shall be considered as:

1. Products originating in the Community subject to their having been, within the meaning of Article 5, transported direct to Spain:
   (a) products wholly obtained or produced in the Member states;
   (b) products obtained or produced in the Member States in the manufacture of which products other than those referred to in (a) have been used, if those products have been sufficiently worked or processed within the meaning of Article 3. This condition does not apply to products originating in Spain within the meaning of this Protocol;
2. Products originating in Spain subject to their having been, within the meaning of Article 5, transported direct to the importing Member State:
   (a) products wholly obtained or produced in Spain;
   (b) products obtained or produced in Spain, in the manufacture of which products other than those referred to in (a) have been used, if those products have been sufficiently worked or processed within the meaning of Article 3. This condition does not apply to products originating in the Community within the meaning of this Protocol.

This Protocol shall for the time being not apply to the products specified in List C.

Article 2

For the purposes of Article 1 (1) (a) and (2) (a) the following shall be considered as 'wholly obtained or produced', either in the Member States or in Spain:

(a) mineral products extracted from the ground thereof;
(b) vegetable products harvested therein;
(c) live animals born and raised therein;
(d) products derived from live animals raised therein;
(e) products of hunting and fishing carried on therein;
(f) marine products taken from the sea by their ships
(g) waste and scrap derived from manufacturing processes and used articles, fit only for the recovery of raw materials, if they were collected therein;
(h) goods derived exclusively from the animals or products referred to in subparagraphs (a) to (g) or from their derivatives.

Article 3

For the purposes of Article 1 (1) (b) and (2) (b), 'sufficently worked or processed' means:

(a) subjected to working or processing as result of which the goods so manufactured are classified under a different tariff heading from that of any of the constituents, with the exception, however, of those goods specified in List A to which the special provisions of that list apply;
(b) subjected to the working or processing specified in List B

'Tariff heading' means a heading of the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

Article 4

Where Lists A and B, referred to in Article 3, provide that goods manufactured in a Member State or in Spain may be considered as originating therein only if the value of the products used in their manufacture does not exceed a given percentage of the value of the goods so manufactured, the values for determining this percentage shall be as follows:

- on the one hand,

  for products the importation of which can be proved: their value for customs purposes at the time of importation;

  for products of undetermined origin: the first verifiable price paid for those products in the territory of the State where manufacture takes place;

- on the other hand,

  The ex-factory price of the goods manufactured, less internal charges refunded or to be refunded on exportation.

Article 5

The following shall be considered as transported direct from the exporting Member State to Spain, or from Spain to the importing Member State:

(a) products transported without passing through territories other than those of the Contracting Parties;
(b) products transported through territories other than those of the Contracting Parties or with transhipment in such territories provided that carriage through or transhipment in such territories is covered by a single transport document made out in a Member State or in Spain ;

(c) products which, without being covered by a single transport document made out in a Member State or in Spain, carried through territories other than those of the Contracting Parties, provided that carriage through those territories is justified for geographical reasons and that the conditions laid down in Explanatory Note 6 are satisfied.

Transhipment in ports situated in territories other than those of the Contracting Parties, when this transhipment is attributable to *force majeure* or events at sea, shall not be considered as interruptions of direct transport.

TITLE II

Provisions on the organisation of methods of administrative cooperation

Article 6

Originating products within the meaning of this Protocol shall be accepted in the importing Member State or in Spain as coming under the Agreement on production of a movement certificate AE1 endorsed by the customs authorities of Spain or the Member State.

However, products sent in postal packets (including parcels), provided each packet contains only 'originating products' of a value not exceeding 1 000 units of account shall be accepted in Spain or in the Member State as coming under the Agreement, on production of form AE2.

Article 7

Movement certificate AE1 shall be endorsed only upon written application by the exporter made out on the form prescribed for this purpose.

Article 8

Movement certificate AE1 shall be endorsed by the customs authorities of the exporting State at the time of exportation of the goods to which it relates. It shall be made available to the exporter as soon as exportation has been actually effected or ensured.

Exceptionally, movement certificate AE1 may be endorsed after exportation of the goods to which it relates if, through error or inadvertent omission, it was not produced at the time of exportation. In that case a special note shall be added explaining the circumstances in which it was endorsed.

Movement certificate AE1 may be endorsed only where it can serve as documentary evidence for the application of the preferential treatment provided for by the Agreement.

Article 9

Movement certificate AE1 must be submitted to the customs office of the importing State where the goods are presented within two months of the date of endorsement by the customs authorities of the exporting State.

Article 10

Movement certificate AE1 shall be made out in the form shown in the Annex to this Protocol. It shall be in one of the official languages of the European Economic Community and shall comply with the internal laws of the exporting country. It shall be typed or handwritten; if the latter, it shall be in ink in block letters.

The size of the certificate shall be 21 × 29·7 cm. The paper used shall be sized writing paper containing no mechanical pulp, and weighing not less than 64 g per sq m; if air mail paper is used, the weight shall be between 25 and 30 g per sq m. It shall have a printed green guilloche pattern background such as to reveal any falsification by mechanical or chemical means.

A band consisting of three blue stripes, each 3 mm wide, shall be printed diagonally across the front of each certificate from the lower left to the top right corner.

The Member States and Spain may themselves print the certificates or may entrust the work to printers authorized by them. In the latter case reference to that authorization must appear on each form. Each certificate must bear the distinguishing mark of the authorized printers and an identifying serial number.

Article 11

The movement certificate shall be submitted to the customs authorities of the importing State in accordance with its procedural requirements. Those authorities shall have the right to require a translation of it. They may require the import declaration to be supplemented by a statement by the importer that the goods satisfy the conditions required by the Agreement.

Article 12

Form AE2, a specimen of which is annexed to this Protocol, shall be completed by the exporter. It shall be in one of the official languages of the European Economic Community and shall comply with the internal laws of the exporting country. It shall be typed or handwritten; if the latter, it shall be in ink in block letters.

Form AE2 shall consist of two parts, each measuring 21 × 14·8 cm. The paper used shall be white sized writing paper containing no mechanical pulp, and weighing not less than 64 g per sq m. A band consisting of three blue stripes, each 3 mm wide, shall be printed diagonally across the front of each part from the lower left to the top right corner.

Form AE2 may be perforated by machine so that the two parts may be detached, as also the label which is to be affixed to the consignment. The reverse of that part may be gummed.

The Member States and Spain may themselves print the forms or may entrust the work to printers authorized by them. In the latter case reference to that authorization must appear on each form. Each part must bear the distinguishing mark of the authorized printers and an identifying serial number.

Article 13

A form AE2 shall be made out for each postal packet. After completing and signing both parts the exporter shall place his declaration (part 1) inside the packet and affix the label from part 2 of form AE2 to the outer wrapping.

These provisions shall not exempt exporters from compliance with the other formalities laid down by customs or postal regulations.

Article 14

Unless improper use is suspected, the customs authorities of the Member State or of Spain shall apply the provisions of the Agreement to the goods contained in a packet bearing a label AE2.

In order to make a random check or where an irregularity is suspected, the customs authorities of the Member State or of Spain may request verification by the customs authorities of Spain or of the Member States, sending them for that purpose part 1 of form AE2 which was enclosed in the packet, and they may await the results of that verification before applying the provisions of the Agreement. In such cases the goods may be released to the importer subject to such safeguards as may be considered necessary.

Article 15

1. The Member States and Spain shall, without requiring the production of movement certificate AE1 or the completion of a form AE2, apply the provisions of the Agreement to goods imported in small packets addressed to individuals or contained in the personal luggage of travellers, if these goods serve no commercial purpose and they are declared to comply with the conditions required for the application of these provisions and the accuracy of this declaration is not in doubt.

2. Imports shall be considered as serving no commercial purpose if they are occasional and consist exclusively of goods for the personal or family use of the addresses or travellers; the nature or quantity of such goods must not be such as might indicate that they are being imported for commercial reasons. Furthermore, the total value of these goods must not exceed 60 units of account for small packets or 200 units of account for the contents of the personal luggage of travellers.

Article 16

The Member States and Spain shall afford each other assistance through their respective customs authorities in verifying the authenticity and accuracy of movement certificates AE1 and of the exporter's declaration on forms AE2, in order to ensure that this Title is properly applied.

The Joint Committee shall make such recommendations as are necessary for the application of this Protocol, and in particular of this Title, so that methods of administrative cooperation may be applied in good time in the Member States and in Spain.

TITLE III

Final provisions

Article 17

The Member States and Spain shall take all necessary measures to ensure that movement certificates AE1 can be submitted, in accordance with Article 11, from the date of the entry into force of the Agreement.

Article 18

Spain, the Member States and the Community shall, each for its part, take the measures necessary for the implementation of this Protocol.

Article 19

The Explanatory Notes, Lists A, B and C, the specimen movement certificate AE1 and the specimen form AE2 shall form an integral part of this Protocol.

Article 20

The provisions of the Agreement may be applied to goods which comply with the provisions of Title 1 and which, on the date of the entry into force of the Agreement, are either in transit, or are in a Member State or in Spain in temporary storage, in bonded warehouses or in free zones, subject to the production, to the customs authorities of the importing country within two month from that date, of a certificate AE1 endorsed retrospectively by the competent authorities of the exporting State, together with documents showing that the goods have been transported direct.

EXPLANATORY NOTES

Note 1 - to Article 1:

The expression 'in the Member States' or 'in Spain' shall also cover territorial waters and ships operating on the high seas, including 'factory ships', on board which fishery catches are processed or prepared, provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 - to Article 1:

For the purpose of determining whether goods originate in the Community or in Spain, the question whether the fuel and power, equipment, machinery and tools used in manufacturing those goods originated in a third State shall be irrevelant.

Note 3 - to Article 1:

Packaging shall be considered as forming an integral part of the products which it contains. Nevertheless, this provision shall not apply to packaging which is not of the usual type for the product packed and which has a lasting utility value of its own apart from its nature as packaging.

Note 4 - to Article 2 (f):

The expression 'their ships' shall apply only in respect of ships:

- which are registered or recorded in a Member State or in Spain,
- which fly the flag of a Member State or of Spain,
- which are owned at least as to half by nationals of the Member States or of Spain or by a company or firm whose head office is situated in one of those States and of which the manager or managers, the chairman of the board of directors or of the supervisory board and the majority of the members of these boards are nationals of the Member States or of Spain and of which, whether or not it is with limited liability, at least half the capital is owned by those States, by bodies governed by public law or by nationals of those States,
- whose officers are all nationals of the Member States or of Spain,
- of which at least 75 per cent of the crew is composed of nationals of the Member States or of Spain.

Note 5 - to Article 4:

'Ex-factory price' means the price paid to the manufacturer by whom the goods have been sufficiently worked or processed. Where such working or processing has been done successively by two or more manufacturers, the price shall be that paid to the last manufacturer.

Note 6 - to Article 5 (c):

1. For the application of Article 5 (c), the carriage of goods, traded between the Member States and Spain, through territories other than those of the Contracting Parties, shall be justified for geographical reasons when such carriage is occasioned by the need to load or unload goods at the Portuguese ports of Lisbon or Oporto.
2. While passing through territories other than those of the Contracting Parties, products originating in a Member State or in Spain shall:
   - remain under the supervision of the customs authorities of the country of transit and may not be put into free circulation there,
   - undergo, while in transit, only such forms of handling as are needed to prevent their deterioration.

Proof that these conditions are satisfied shall be furnished by the production to the customs authorities of the country of destination of a certificate issued by the customs authorities of the country of transit and containing:

- an exact description of the goods,
- the date of loading or unloading of the goods and the names of the ships,
- a certified statement of the conditions under which transit took place or, failing that, any other document accepted as conclusive by the country of destination.

Note 7 - to Article 8:

A provisional movement certificate AE1 may be issued for goods exported from Spain under the terms of Article 5 (c) where the final destination is not known at the time they leave Spain. This shall later be replaced by a final movement certificate AE1 or, where consignments are divided before loading, by several such certificates, where proof is furnished to the customs authorities which issued the first certificate that the goods have been dispatched to a Member State.

The provisional certificate must be made out on the form prescribed by Article 10. Under the heading 'remarks' the word 'PROVISIONAL' shall be entered in red ink, in block letters.

Note 8 - to Article 8:

Where a movement certificate AE1 relates to products originally imported from a Member State or from Spain and later re-exported in the same state, the new certificates issued by the re-exporting State must show the State in which the first movement certificate was issued.

Note 9 - to Article 13:

After having completed form AE2, the exporter shall enter 'AE2' followed by the serial number of the form used, either on the green C1 label or on the C2 or C2M declaration, or in the section 'Remarks' of customs declarations CP3 or CP3M.

LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of 'originating product' on the products undergoing such operations, or conferring this status only subject to certain conditions

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
All CCT heading Nos	All products	1. Operations intended to prevent deterioration of goods during carriage and storage (ventilation, spreading out, drying, chilling, placing in brine, in sulphur water or in other solutions, removal of damaged parts, and like operations) 2. 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 3. a) Changes of packings, dividing up and assembling of parcels b) Placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc, and all other simple market preparation operations 4. Affixing of marks, labels, and other like distinguishing signs on the products or their packings 5. Simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not satisfy the conditions laid down by the Joint Committee to be considered as originating either in the Community or in Spain 6. Assembly of parts of articles in order to constitute a complete article 7. A combination of two or more operations referred to in items 1 to 6 above 8. Slaughtering of animals	
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	Salting, placing in brine, drying or smoking of meat and edible meat offals of heading Nos 02.01 and 02.04	
03.02	Fish, salted, in brine, dried or smoked	Salting, placing in brine, drying or smoking of fish	
04.02	Milk and cream, preserved, concentrated or sweetened	Preserving, concentrating, or adding sugar to milk or cream of heading No 04.01	

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
04.03	Butter	Manufacture from milk or cream	
04.04	Cheese and curd	Manufacture from products of headings Nos 04.01, 04.02 and 04.03	
07.02	Vegetables (whether or not cooked), preserved by freezing	Freezing of vegetables	
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Placing in brine or in other solutions of vegetables of heading No 07.01	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation, cutting, grinding, powdering of vegetables of heading Nos 07.01 to 07.03	
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	Freezing of fruit	
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Placing in brine or in other solutions of fruit of headings Nos 08.01 to 08.09	
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05	Drying of fruit	
11.01	Cereal flours	Manufacture from cereals	
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground	Manufacture from cereals	
11.03	Flours of the leguminous vegetables falling within heading No 07.05	Manufacture from dried leguminous vegetables	
11.04	Flours of the fruits falling within any heading in Chapter 8	Manufacture from fruits of Chapter 8	
11.05	Flour, meal and flakes of potato	Manufacture from potatoes	
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06	Manufacture from products of heading No 07.06	
11.07	Malt, roasted or not	Manufacture from cereals	
11.08	Starches; inulin	Manufacture from cereals of Chapter 10, or from potatoes or other products of Chapter 7	
11.09	Gluten and gluten flour, roasted or not	Manufacture from cereals or cereal flours	
15.01	Lard and other rendered pig fat; rendered poultry fat	Manufacture from products of heading No 02.05	

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
15.02	Unrendered fats of bovine cattle, sheep or goats; tallow (including 'premier jus') produced from those fats	Manufacture from products of heading No 02.05	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from fish or marine mammals caught by fishing vessels of third countries	
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	Manufacture from products of Chapter 2	
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including chinawood and oiticica oils; wax and Japan wax; also not including oils for technical or industrial uses other than the manufacture of edible foodstuffs	Manufacture from products of Chapters 7 and 12	
16.01	Sausages and the like, of meat, meat offal or animal blood	Manufacture from products of Chapter 2	
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products of Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel	Manufacture from any kind of product	
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products of Chapter 17	
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	Manufacture from any product	
18.06	Chocolate and other food preparations containing cocoa	Manufacture from products of Chapter 17 or manufacture in which the value of cocoa in the bean used exceeds 40 % of the value of the finished product	
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa	Manufacture from cereals and derived products, meat, milk and sugars	
19.03	Macaroni, spaghetti and similar products	Manufacture from any product	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from any product	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Manufacture from any product	

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	Preserving vegetables and fruit, fresh or frozen or preserved temporarily or preserved in vinegar	
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Preserving vegetables fresh or frozen	
ex 21.01	Roasted chicory and extracts thereof	Manufacture from chicory roots, fresh or dried	
ex 22.06	Vermouths	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 % or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacrure from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	Manufacture from products of heading No 08.04, 20.07, 22,04 or 22.05	
22.10	Vinegar and substitutes for vinegar	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	Manufacture from any product	
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	
ex 24.02	Cigarettes, cigars and cheroots, smoking tobacco		Manufacture in which at least 70% by quantity of the products of heading No 24.01 are 'originating products'
ex 28.13	Hydrobromic acid	Any manufacture from products of heading No 28.01	
ex 28.19	Zinc oxide	Any manufacture from products of heading No 79.01	
28.27	Lead oxides; red lead and orange lead	Any manufacture from products of heading No 78.01	
ex 28.28	Lithium hydroxide	Any manufacture from products of heading No 28.42	
ex 28.29	Lithium fluoride	Any manufacture from products of heading No 28.28 or 28.42	
ex 28.30	Lithium chloride	Any manufacture from products of heading No 28.28 or 28.42	
ex 28.33	Bromides	Any manufacture from products of heading No 28.01 or 28.13	
ex 28.38	Aluminium sulphate	Any manufacture from products of heading No 28.20	
ex 28.42	Lithium carbonate	Any manufacture from products of heading No 28.28	

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
ex 29.02	Organic bromides	Any manufacture from products of heading No 28.01 or 28.13	
ex 29.02	Trichlorodi-(chlorophenyl)-ethane		Processing of ethanol into chloral and condensation of chloral with monochlorobenzene
ex 29.35	Pyridine; alphapicoline; betapicoline; gammapicoline		Processing of acetylene into acetaldehyde and processing of acetaldehyde into pyridine or picoline
ex 29.35	Vinylpyridine		Processing of acetaldehyde into picoline and processing of picoline into vinylpyridine
ex 29.38	Nicotinic acid (Vitamin PP)		Processing of acetaldehyde into betapicoline and processing of betapicoline into nicotinic acid
ex 30.03	Medicaments (including veterinary medicaments) containing antibiotics	Any manufacture from antibiotics of heading No 29.44	
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
32.06	Colour lakes	Any manufacture from antibiotics of heading No 32.04 or 32.05	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and and satin white	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	Manufacture from any product	
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, flypapers)		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
38.13	Picking preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
38.15	Prepared rubber accelerators		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
ex 38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products); not elsewhere specified or included; residual products of the chemical or allied industries. not elsewhere specified or included, excluding: — Fusel oil and Dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids; — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; — Mixed alkylenes, — Mixed alkylbenzenes or mixed alkylnaphthalenes, — Ion exchangers, — Catalysts, — Getters for vacuum tubes, — Refractory cements, or mortars and similar preparations — Alkaline iron oxide for the purification of gas, — Carbon (excluding artificial graphite of heading No ex 38.01) in metallographite or other compounds, in the form of small plates, bars, other semi-manufactures		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
ex 39.02	Polymers	Manufacture from monomers of Chapter 29	

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06	Working of artificial plastic materials, cellulose ethers and esters, and artificial resins	
40.05	Plates. sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.03	Sheep and lamb skin leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.04	Goat and kid skin leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.05	Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallising of leather of leather of headings Nos 41.02 to 41.07 (other than leather of Indian cross-bred sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles), in which the value of the leather used does not exceed 50 % of the value of manufactured product
43.03	Articles of furskin	Making up of furskin in plates, crosses and similar forms (heading No ex 43.02)	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not to size
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.01
51.03	Yarn of man-made fribres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from wool not carded or combed
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from wool not carded or combed
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No.53.02
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03, not prepared
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from products of heading No 05.03 or 53.01 to 53.04
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from products of heading Nos 53.01 to 53.05
54.04	Flax or ramie yarn, put up for retail sale		Manufacture from products of heading No 54.01 or 54.02
54.05	Woven fabrics of flax or of ramie		Manufacture from products of heading No 54.01 or 54.02
55.06	Cotton yarn, put up for retail sale		Manufacture from products of heading No 55.01 or 55.03
55.07	Cotton gauze		Manufacture from products of heading No 55.01, 55.03 or 55.04
55.08	Terry towelling and similar terry fabrics, of cotton		Manufacture from products of heading No 55.01, 55.03 or 55.04
55.09	Other woven fabrics of cotton		Manufacture from products of heading No 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
56.04	Man-made fibres, (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of heading Nos 56.01 to 56.03
57.09	Woven fabrics of true hemp		Manufacture from products of heading No 57.01
57.10	Woven fabrics of jute		Manufacture from raw jute
57.11	Woven fabrics of other vegetable textile fibres		Manufacture from products of heading No 57.02 or 57.04
58.01	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from products of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from products of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from products of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from products of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04 or 56.01 to 56.03
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from products of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04 or 56.01 to 56.03
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from products of heading No 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04 or 56.01 to 56.03
59.04	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp
59.06	Other articles made from yarn, twine cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil		Manufacture from yarn
59.10	Linoleum and materials prepared on a textile base in a similar manner to to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture from yarn
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods		Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from yarn
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from single yarn
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from single yarn
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from products of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
Chapter 60	Knitted and crocheted goods:		
	— Man-made fibres (continuous or discontinuous)		Manufacture from products of heading Nos 56.01 to 56.03, from chemical products or textile pulp
	— Other		Manufacture from carded or combed natural fibres
61.01	Men's and boys' outer garments		Manufacture from yarn or unbleached textile fabrics
61.02	Women's, girls' and infants' outer garments		Manufacture from yarn or unbleached textile fabrics
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn or unbleached textile fabrics
61.04	Women's, girls' and infants' undergarments		Manufacture from yarn or unbleached textile fabrics

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
61.05	Handkerchiefs		Manufacture from yarn
61.06	Shawls, scarves, mufflers, mantillas, veils and the like		Manufacture from yarn
61.07	Ties, bow ties and cravats		Manufacture from yarn
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments		Manufacture from yarn
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn
ex 62.01	Travelling rugs and blankets other than electrically heated		Manufacture from unbleached yarn of Chapters 50 to 56
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles		Manufacture from single unbleached yarn
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from yarn
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn
62.05	Other made up textile articles (including dress patterns)		Manufacture in which the value of the constituent products does not exceed 40% of the value of the manufactured product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
ex 64.02	Footwear with outer soles of leather or composition leather, with leather uppers; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material with leather uppers	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
64.04	Footwear with outer soles of other materials	Manufacture from assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed		Manufacture from fibre
65.05	Hats and other headgear (including hair-nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture from yarn
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
ex 68.04 ex 68.05 ex 68.06	Articles of artificial abrasives with a basis of silicon carbide	Any manufacture from silicon carbide (heading No ex 28.56)	
ex 70.07	Cast or rolled glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple walled insulating glass	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Cutting without rolling of iron or steel coils of heading No 73.08	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Cutting without rolling of iron or steel coils of heading No 73.08	
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in the value of the constituent products does not exceed 50% of the value of the manufactured product
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·15 mm		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
74.06	Copper powders and flakes		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.10	Stranded wire, cables, cordage, ropes plaited bands and the like, of copper wire, but excluding insulated electric wires and cables		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.12	Expanded metal, of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.13	Chain and parts thereof, of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.16	Springs, of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
74.19	Other articles of copper		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
75.02	Wrought bars, rods, angles, shapes, and sections, of nickel; nickel wire		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
75.05	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
75.06	Other articles of nickel		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·20 mm		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.05	Aluminium powders and flakes		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
76.08	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 l, whether of not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.11	Containers of aluminium, per compressed or liquefied gas.		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.14	Expanded metal, of aluminium		Manufacture in which the value of the constituent products does not exceed 50% of the value of the manufactured product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
76.16	Other articles of aluminium		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; hollow bars of magnesium		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
77.03	Other articles of magnesium		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 700 g per sq m; lead powders and flakes		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
78.06	Other articles of lead		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
79.05	Gutters, roof capping, skylight frames and other fabricated building components, of zinc		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
79.06	Other articles of zinc		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
80.03	Wrought plates, sheets and strip, of tin, of a weight exceeding 1 kg per sq m		Manufacture in which the value of the 50 % of the value of the manufactured product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg per sq m; tin powders and flakes		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
82.06	Knives and cutting blades, for machines or for mechanical appliances		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
ex Chapter 84	Boilers, machinery and mechanical appliances; parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) of heading No 84.15 and excluding sewing machines and furniture specially designed for sewing machines of heading No ex 84.41		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
84.15	Refrigerators and refrigerating equipment (electrical and other)		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
ex 84.41	Sewing machines; furniture specially designed for sewing machines		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that: — at least 50 % by value of the components and parts (1) for the assembly of the head (motor excluded) are 'originating products' and — the thread tension, crochet and zigzag mechanisms are 'originating products'
ex Chapter 85	Electrical machinery and equipment; parts thereof, excluding products of heading Nos 85.14 and 85.15		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that: a) at least 50 % by value of the components and parts (1) are 'originating products' and b) all the transistors are 'originating products'

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stocks, and parts thereof excluding products of heading No 87.09		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
87.09	Motor-cycles, autocycles and cycles fitted with an auxiliary motor, with or without sidecars; sidecars of all kinds		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, except products of heading Nos 90.05, 90.07, 90.08, 90.12 and 90.26		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
90.07	Photographic cameras; photographic flashlight apparatus		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading Nos 91.04 and 91.08		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
91.04	Other clocks		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
91.08	Clock movements, assembled		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the value of the manufactured product, provided that at least 50 % by value of the components and parts (1) are 'originating products'
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles, excluding products of heading No 92.11		Assembly in which the value of the components and parts does not exceed 40 % of the value of the manufactured product
92.11	Gramophones, dictating machines and other sound recorders, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		Assembly in which the value of the 'non-originating' components and parts does not exceed 40 % of the manufactured product, provided that: — at least 50 % of the components and parts (1) are 'originating products' and — all the transistors are 'originating products'
ex 93.07	Lead shot prepared for sporting ammunition		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product

List A *(continued)*

Products manufactured		Working or processing which does not confer the status of 'originating product'	Working or processing which confers the status of 'originating product' when the following conditions are met
CCT heading No	Description		
97.03	Other toys; working models of a kind used for recreational purposes		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners, and press-studs; blanks and parts of such articles		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the constituent products does not exceed 50 % of the value of the manufactured product
ex 98.15	Vacuum flasks and other vacuum vessels, complete with cases		Manufacture from products of heading No 70.12

(1) In determining the value of components and parts, the following must be taken into account:

(a) in respect of 'originating' components and parts, the first verifiable price which was paid for them, or which would be paid in case of sale, in the territory of the State where assembly is carried out;

(b) in respect of other components and parts, the provisions of Article 4 of this Protocol on:
— the value of imported products,
— the value of products of undetermined origin.

LIST B

List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of 'originating product' on the products undergoing such operations

Products manufactured		Working or processing which confers the status of 'originating product'
CCT heading No	Description	
		Incorporation of 'non-originating' components and parts in machinery, mechanical appliances, etc. of Chapters 84 to 92 does not make such products lose their status of 'originating product', provided that the value of these components and parts does not exceed 5 % of the value of the manufactured product
ex 15.10	Fatty alcohols	Manufacture from fatty acids
ex 21.03	Prepared mustard	Manufacture from mustard flour
ex 22.09	Whisky of an alcoholic strength of less than 50°	Manufacture from alcohol attained exclusively from distilling cereals and in which the value of the constituent 'non-originating products' does not exceed 15 % of the value of the manufactured product
ex 25.09	Earth colours, calcined or powdered	Crushing and calcinations or powdering of earth colours
ex 25.15	Marble not further worked than squared by sawing, of a thickness of 25 cm or less	Sawing into slabs or sections, polishing, grinding and cleaning of marble, of a thickness greater than 25 cm, including marble not further worked than roughly split, roughly squared, or squared by sawing
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, of a thickness of 25 cm or less, not further worked than roughly squared by sawing	Sawing of granite, porphyry, basalt, sandstone and other monumental and building stone, of a thickness greater than 25 cm, including such stone not further worked than roughly split, roughly squared by sawing
ex 25.18	Calcined dolomite, agglomerated dolomite (including tarred dolomite	Calcination of unworked dolomite
ex 33.01	Essential oils other than of citrus fruit, terpeneless	Deterpenation of essential oils other than of citrus fruit
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine purified	Purification comprising distillation and refining of crude sulphate turpentine
ex 40.01	Plates of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep and lamb skins without the wool	Removing wool from sheep and lamb skins
ex 41.03	Retanned leather of Indian cross-bred sheep	Retanning of Indian cross-bred sheep-skin leather not further prepared than tanned
ex 41.04	Retanned Indian goat or kidskin leather	Retanning of Indian goat or kidskin leather not further prepared than tanned
ex 43.02	Furskins, assembled	Bleaching, dyeing, dressing and cutting of tanned or dressed furskins
ex 50.09 ex 50.10 ex 51.04 ex 53.11 ex 53.12 ex 53.13 ex 54.05 ex 55.07 ex 55.08 ex 55.09 ex 56.07	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47·5 % of the value of the manufactured product

List B *(continued)*

Products manufactured		Working or processing which confers the status of 'originating product'
CCT heading No	Description	
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper of fabric	Manufacture of articles of mica
ex 70.10	Cut glass bottles	Cutting of bottles the value of which does not exceed 50 % of the value of the manufactured product
ex 70.13	Cut glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes for indoor decoration, or for similar uses	Cutting of glasware the value of which does not exceed 50 % of the value of the manufactured product
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious or semi-precious stones
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum and other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled platinum or other platinum group metals on base metal or precious metal
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14	Manufacture from alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14 involving the conversion from one of the undermentioned categories to another: 1. Ingots, blooms, billets, slabs and sheet bars 2. Roughly forged pieces 3. Coils for re-rolling; universal plates 4. Bars and rods (including wire rods and hollow mining drill steel) and angles, shapes and sections 5. Hoop and strip 6. Sheets and plates 7. Wire, whether or not coated, but not insulated
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap

List B *(continued)*

Products manufactured		Working or processing which confers the status of 'originating product'
CCT heading No	Description	
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electro-plating anodes falling within heading No 75.05	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 77.04	Beryllium, wrought, and articles of beryllium	Rolling, drawing or grinding of unwrought beryllium, the value of which does not exceed 50% of the value of the manufactured product
ex 81.01	Tungsten, wrought, and articles thereof	Manufacture from unwrought tungsten, the value of which does not exceed 50% of the value of the manufactured product
ex 81.02	Molybdenum, wrought, and articles thereof	Manufacture from unwrought molybdenum, the value of which does not exceed 50% of the value of the manufactured product
ex 81.03	Tantalum, wrought, and articles thereof	Manufacture from unwrought tantalum, the value of which does not exceed 50% of the value of the manufactured product
ex 81.04	Other base metals, wrought, and articles thereof	Manufacture from other base metals, unwrought, the value of which does not exceed 50% of the value of the manufactured product
84.06	Internal combustion piston engines	Assembly in which the value of the components and parts does not exceed 40% of the value of the manufactured product
ex 84.08	Other engines and motors, excluding jet engines and gas turbines	Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that at least 50% by value of the components and parts (1) are 'originating products'
ex 84.41	Sewing machines; furniture specially designed for sewing machines	Assembly in which the value of the 'non-originating' components and parts does not exceed 40% of the value of the manufactured product, provided that: — at least 50% by value of the components and parts (1) for assembly of the head (motor excluded) are 'originating products', and — the thread tension, crochet and zigzag mechanisms are 'originating products'
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
ex 95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone, excluding whalebone	Manufacture from worked bone
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
ex 95.06	Articles of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)

List B *(continued)*

Products manufactured		Working or processing which confers the status of 'originating product'
CCT heading No	Description	
ex 95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
ex 98.11	Smoking pipes, pipe bowls	Manufacture from rough blocks of wood or root

(1) In determining the value of components and parts, the following must be taken into account:

(a) in respect of 'originating' components and parts, the first verifiable price which was paid for them, or which would be paid in case of sale, in the territory of the State where assembly is carried out;

(b) in respect of other components and parts, Article 4 of this Protocol on:
— the value of imported products,
— the value of products of undetermined origin.

LIST C

List of products temporarily excluded from the scope of this Protocol

CCT heading No	Description
ex 27.07	Aromatic oils as defined in Note 2 of Chapter 27, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzol), intended for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — acyclic, — cyclanes and cyclenes, excluding azulenes, — benzene, toluene, xylenes, intended for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin wax, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants
ex 38.19	Mixed alkylenes

AGREEMENT EEC - SPAIN

A.E.1

Certficaat inzake Goederenverkeer
Warenverkehrsbescheinigung
Certificado para la Circulación de las Mercancías

Certificat de Circulation des Marchandises
Certificato per Circolazione delle Merci
Movement Certificate

A 000000

DECLARATION BY THE EXPORTER

I, the undersigned, ...
(Surname and forename or business name and full address of exporter)

..... exporter of the goods described below:

Serial Number	PACKAGES (1)		DESCRIPTION OF GOODS	Gross weight (kg) or other measure (hl, m^3, etc.)
	Marks and numbers	Number and kind		
1	2	3	4	5

Total number of packages (col 3) .....
and total quantities (col 5) ..... (in words)

Remarks:

declare that these goods situated in

.....

meet the conditions required for the issue of this certificate (2)

Country of destination (3) .....

.....
(Place and date of signature)

.....
(Signature of exporter)

(Optional information)

Consignment dated ..... No .....

CUSTOMS ENDORSEMENT

Declaration certified in conformity with supporting documents shown and with result of verification:

Export document:

Type ..... No .....

Dated .....

Customs office .....

Official Stamp

Date .....

.....
(Signature of customs officer)

(1) For goods in bulk, indicate the name of the ship or the number of the railway wagon or road vehicle.
(2) See the notes overleaf.
(3) Insert either the Member State or Spain.

REQUEST FOR VERIFICATION OF THIS MOVEMENT CERTIFICATE AE1

The undersigned customs officer requests verification of the authenticity and accuracy of this certificate:

.....
(Place and date of signature)

Official Stamp

.....
(Signature of customs officer)

RESULT OF VERIFICATION

Verification carried out by the undersigned customs officer shows that this movement certificate AE1 (1):

1. was issued by the customs office indicated and that the information contained therein is accurate;
2. does not meet the requirements as to authenticity and accuracy (see notes appended) (1).

.....
(Place and date of signature)

Official Stamp

.....
(Signature of customs officer)

(1) Delete as necessary.

I GOODS FOR WHICH A MOVEMENT CERTIFICATE AE1 MAY BE ENDORSED

Movement certificate AE1 may be endorsed only for goods which, in the exporting country fall within one of the following categories:

Category 1

Goods wholly obtained or produced either in the Member State (*) or in Spain.

The following shall be considered as wholly obtained or produced in the Member States or in Spain:

(a) mineral products extracted from the ground thereof;

(b) vegetable products harvested therein;

(c) live animals born and raised therein;

(d) products derived from live animals raised therein;

(e) products of hunting and fishing therein;

(f) marine products taken from the sea by their ships;

(g) waste and scrap derived from manufacturing processes and used articles, fit only for the recovery of raw materials, if they were collected therein;

(h) goods derived exclusively from the animals or products referred to in subparagraphs (a) to (g) or from their derivatives.

Category 2

Goods obtained or produced within the Member States or in Spain and manufactured entirely from products originally imported from Spain or from the Member States and which on exportation meet the conditions for the issue of a certificate AE1 or, where appropriate, from a combination of such products and category 1 products.

Category 3

Goods obtained or produced within the Member States or in Spain, in the manufacture of which were used products other than those falling within categories 1 or 2, provided that the working or processing operations which these products (hereinafter called 'third country products') have undergone:

(a) have had the effect of placing the resultant goods under a tariff heading (**) other than those in which any of the third country products fell, unless the working or processing operations in question appear in List A annexed to the Protocol on the definition of the concept of 'originating products' and on methods of administrative cooperation; or

(b) if appearing in List A referred to under (a), meet the special conditions laid down with respect to them in List A; or

(c) have not had the effect of placing the resultant goods under a tariff heading other than those in which any of the third country products fell, but appear in List B annexed to the Protocol on the definition of the concept of 'originating products' and on methods of administrative cooperation.

II SCOPE OF MOVEMENT CERTIFICATE AE1

Movement certificate AE1 may only be used if the goods which it relates are transported direct from the exporting country to the importing country.

The following shall be considered as transported direct from the exporting country to the importing country:

(a) goods transported without carriage through territories other than those of the Contracting Parties;

(b) goods transported through territories other than those of the Contracting Parties or with transhipment in such territories provided that passage through such territories is covered by a single transport document made out in a Member State or in Spain;

(c) goods which, not being covered by a single transport document made out in a Member State or in Spain, are carried through the territory of Portugal for loading or unloading in the ports of Lisbon and Oporto, provided that the special conditions laid down for temporary storage and transportation in that country are met;

(d) goods transhipped in ports situated in territories other than those of the Contracting Parties when this transhipment is attributable to *force majeure* or events at sea.

III RULES FOR COMPLETING MOVEMENT CERTIFICATE AE1

1. Movement certificate AE1 must be completed in one of the languages in which the Agreement is drawn up and shall comply with the internal laws of the exporting country.
2. Movement certificate AE1 must be typed or handwritten; if the latter, it must be completed in ink in block letters. It must not contain any erasure or superimposed correction. Any alteration must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and be endorsed by the customs authorities.
3. Each item listed in movement certificate AE1 must be preceded by a serial number. A horizontal line must be drawn immediately after the last entry. Unused space must be struck through so as to make any later addition impossible.
4. Goods must be described in accordance with commercial practice and in sufficient detail to enable them to be identified.
5. The exporter or carrier may insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the movement certificate AE1 on the relevant transport document.

IV EFFECT OF MOVEMENT CERTIFICATE AE1

When correctly used, movement certificate AE1 enables the provisions of the Agreement between the EEC and Spain to be applied to the goods described therein in the importing country.

The customs authorities of the importing country may, if they consider it to be necessary, require submission of any other supporting documentary evidence and in particular the transport documents under cover of which the goods were dispatched.

V TIME LIMIT FOR SUBMISSION OF MOVEMENT CERTIFICATE AE1

Movement certificate AE1 must be submitted at the customs office of the importing country where the goods are presented, within two months from the date of endorsement.

(*) The Member States are: the Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands in Europe.

(**) Tariff headings shall be those of the Brussels Nomenclature.

AGREEMENT EEC - SPAIN

A.E.1

Certficaat inzake Goederenverkeer — **Certificat de Circulation des Marchandises**

Warenverkehrsbescheinigung — **Certificato per Circolazione delle Merci**

Certificado para la Circulación de las Mercancías — **Movement Certificate**

A 000000

DECLARATION BY THE EXPORTER

I, the undersigned, ...

(Surname and forname or business name and full address of exporter)

..... exporter of the goods described below:

Serial number	PACKAGES (1)		DESCRIPTION OF GOODS	Gross weight (kg) or other measure (hl, m^3, etc)
	Marks and numbers	Number and kind		
1	2	3	4	5

Total number of packages (col 3) ..... } (in words)

and total quantities (col 5) .....

Remarks:

(see continuation of declaration by the exporter overleaf)

(continuation of the declaration by the exporter on the front page of this form)

DECLARE that these goods were obtained or produced in ..... and fall within category .....(1) in Note 1 on the back of movement certificate AE1.

SPECIFY as follows the circumstances which have conferred the status of 'originating products' on these goods (2):

.....

.....

.....

.....

SUBMIT the following supporting documents (3):

.....

.....

.....

.....

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

REQUEST the issue of a movement certificate AE1 for these goods.

.....
(Place and date of signature)

.....
(Signature of exporter)

(1) State the category number, adding where appropriate the letter, e.g. 1 (a), 3 (b), etc.

(2) To be completed for goods in the manufacture of which were used products imported from a third country or products of undetermined origin.

State the products so used, their tariff heading and their origin and, where appropriate, the manufacturing process qualifying the goods as originating in the country of manufacture (application of List B or the conditions laid down in List A), the goods manufactured and their tariff heading.

If, as a condition for conferring the status of 'originating products' on the goods manufactured, the value of the constituent products may not exceed a certain percentage of the value of these goods, state:

— for the constituent products:

— the value for customs purposes, where these products originate in third countries,

— the earliest verifiable price paid for the said products in the territory of the State in which manufacture takes place, where these products are of undetermined origin,

— for the goods manufactured: the ex-factory price, is the price paid to the manufacturer in whose undertaking working or processing took place. Where working or processing took place in two or more undertakings, the price is that paid to the last manufacturer.

(3) For example, import documents, invoices, etc., relating to the products used in manufacture.

FORM A.E.2 (PART 1)

TO BE INSERTED IN THE PARCEL

AGREEMENT EEC — SPAIN	LABEL AE2 **A** 000000
Declaration by the exporter	Description of goods
I, the undersigned, exporter of the goods described herein and contained in this postal packet — **declare** that they are situated in ..... (exporting country) and meet the conditions set out on the reverse of part 2 of this declaration; — undertake to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require and to agree to any inspection of my accounts and any check on the processes of manufacture of the goods described herein, carried out by the said authorities. — **Country of destination:** .... (Place and date of signature) ..... (Signature of exporter) **Exporter:** ..... (Surname and forename or business name and full address of exporter)	.... **Remarks** (1): .... **Authorities in the exporting country responsible for verification of the declaration by the exporter:** ....

(1) Give the references of any verification already carried out by the competent authorities.

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
The undersigned customs officer requests that the declaration by the exporter on the front of this form AE2 be verified (*)	Verification carried out by the undersigned customs officer shows that: 1. The statements and particulars given in this form are accurate (1); 2. This form AE2 does not meet the requirements as to authenticity and accuracy (see notes appended).
..... (Place and date of signature)	..... (Place and date of signature)
Official Stamp	Official Stamp
..... (Signature of customs officer)	..... (Signature of customs officer)
	(1) Delete as necessary

(*) Subsequent verification of form AE2 is made on a sampling basis or whenever the customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of constituents thereof.

The customs authorities of the importing country must send the form AE2 contained in the parcel to the authorities of the exporting country for verification, specifying the reasons relating to fact or form which justify an inquiry. Wherever possible, they must attach to the form the invoice submitted to them or a copy thereof, and give any information which it has been possible to obtain and which suggests that the particulars given in form AE2 are inaccurate.

If the customs authorities of the importing country decide to await the results of the verification before applying the provisions of the Agreement, they shall offer the importer release of the goods subject to such safeguards as may be considered necessary.

(PART 2)

NOTE

— **The label opposite is to be detached and affixed to the outer wrapping of the postal packet or parcel.**

— **The exporter must sign the label.** Firms must also affix their stamp.

LABEL AE2	**A** 000000
Description of goods	
(Signature of exporter)	

GOODS FOR WHICH A MOVEMENT CERTIFICATE AE1 MAY BE ENDORSED OR A FORM AE2 MADE OUT

A movement certificate AE1 may be endorsed or a form AE2 (*) made out for goods which in the exporting country fall within one of the following categories:

Category 1

Goods wholly obtained or produced either in the Member States (**) or in Spain.

The following shall be considered as wholly obtained or produced in the Member States or in Spain:

(a) mineral products extracted from the ground thereof;

(b) vegetable products harvested therein;

(c) live animals born and raised therein;

(d) products derived from live animals raised therein;

(e) products of hunting and fishing therein;

(f) marine products taken from the sea by their ships;

(g) waste and scrap derived from manufacturing processes and used articles, fit only for recovery of raw materials, if they were collected therein;

(h) goods derived exclusively from the animals or products referred to in subparagraphs (a) to (g) or from their derivatives.

Category 2

Goods obtained or produced within the Member States or in Spain and manufactured entirely from products originally imported from Spain or from the Member States and which on exportation met the conditions for the issue of an AE1 certificate or, where appropriate, from a combination of such products and category 1 products.

Category 3

Goods obtained or produced within the Member States or in Spain, in the manufacture of which were used products other than those falling within categories 1 or 2, provided that the working or processing operations which these products (hereinafter called 'third country products') have undergone.

(a) have had the effect of placing the resultant goods under a tariff heading (***) other than those in which any of the third country products fell, unless the working or processing operations in question appear in List A annexed to the Protocol on the definition of the concept of 'originating products' and on methods of administrative cooperation; or

(b) if appearing in List A referred to under (a), meet the special conditions laid down with respect to them in List A; or

(c) have not had the effect of placing the resultant goods under a tariff heading other than those in which the third country products fell, but appear in List B annexed to the Protocol on the definition of the concept of 'originating products' and on methods of administrative cooperation.

(*) For the completition of form AE2 the value of the goods must not exceed 1 000 units of account per postal packet.

(**) The Member States are: the Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands in Europe.

(***) Tariff headings shall be those of the Brussels Nomenclature.

FINAL ACT

The Plenipotentiaries of

the Council of the European Communites,

of the one part, and

the Spanish Head of State,

of the other part,

meeting at Luxembourg on the twenty-ninth day of June in the year one thousand nine hundred and seventy for the signature of the Agreement between the European Economic Community and Spain,

have, in signing that Agreement,

- adopted the Joint Declarations by the Contracting Parties listed below:
  1. Joint Declaration by the Contracting Parties on Article 2 (3) of the Agreement;
  2. Joint Declaration by the Contracting Parties on Article 6 of the Agreement;
  3. Joint Declaration by the Contracting Parties on bilateral trade agreements;
  4. Joint Declaration by the Contracting Parties on amendments to customs tariffs and import regulations;
  5. Joint Declaration by the contracting Parties on Articles 2, 3, 4, 5, 7, 9, 10 and 11 of Annex I;
  6. Joint Declaration by the Contracting Parties on Articles 7 and 8 of Annex I;
  7. Joint Declaration by the Contracting Parties on Articles 1 and 2 of Annex II;
  8. Joint Declaration by the Contracting Parties on Article 7 of Annex II;
  9. Joint Declaration by the Contracting Parties on Article 8 of Annex II;

- taken note of the Declarations by the Community delegation listed below:
  1. Declaration by the Community delegation on certain wines;
  2. Declaration by the Community delegation on Articles 2, 3 and 4 of Annex I;

- taken note of the Declarations by the Spanish delegation listed below:
  1. Declaration by the Spanish delegation on Article 1 of Annex II;
  2. Declarion by the Spanish delegation on Article 5 of Annex II;
  3. Declaration by the Spanish delegation on Articles 9 and 10 of Annex II;
  4. Declaration by the Spanish delegation on the arrangements for lodging deposits on the importation of goods into Spain.

The abovementioned Declarations are annexed to this Final Act.

The Plenipotentiaries have agreed that these Declarations shall be subjected, in the same manner as for the Agreement, to any internal procedures that may be necessary to ensure their validity.

In witness whereof, the undersigned Plenipotentiaries have signed this Final Act.

Done at Luxembourg this twenty-ninth day of June in the year one thousand nine hundred and seventy.

For the Council of the European Communities,

Pierre HARMEL

Jean REY

Subject to the reservation that the European Economic Community shall not be finally bound until notification has been given to the other Contracting Party of the completion of the procedures required by the Treaty establishing the European Economic Community.

For the Spanish Head of State,

Gregorio LOPEZ BRAVO

JOINT DECLARATION BY THE CONTRACTING PARTIES ON ARTICLE 2(3) OF THE AGREEMENT

In order to give effect to the concessions granted under Annexes I and II, the Contracting Parties agree to take the measures necessary to ensure that the import opportunities which they have mutually opened will not be affected by measures laid down by law, regulation or administrative action, or by administrative practices.

Such measures may be the subject of consultations in the Joint Committee.

JOINT DECLARATION BY THE CONTRACTING PARTIES ON ARTICLE 6 OF THE AGREEMENT

The Contracting Parties confirm that Article 6 of the Agreement does not cover the export duties of their mutual trade which are levied so that by mutual agreement the application of certain provisions for the organization of agricultural markets, in particular certain duties provided for therein, may be adjusted in regard to imports.

JOINT DECLARATION BY THE CONTRACTING PARTIES ON BILATERAL TRADE AGREEMENTS

The Contracting Parties agree as follows:

1. The provisions of the Agreement between the European Economic Community and Spain, both as regards the general provisions and the special provisions relating to specific products, shall be substituted for those provisions of the agreements concluded between the Member States of the Community and Spain which are incompatible with or identical to them.
2. Matters falling within Article 113 of the Treaty establishing the European Economic Community and not dealt with in this Agreement, in particular those contained in bilateral agreements between the Member States and Spain, shall be settled in accordance with the common commercial policy of the Community.

JOINT DECLARATION BY THE CONTRACTING PARTIES ON AMENDMENTS TO CUSTOMS TARIFFS AND TO IMPORT ARRANGEMENTS

The Contracting Parties agree to notify each other with the minimum delay of any alterations made to their respective customs tariffs or to their import regulations.

JOINT DECLARATION BY THE CONTRACTING PARTIES ON ARTICLES 2, 3, 4, 5, 7, 9, 10 AND 11 OF ANNEX I

The rates of duty in the Common Customs Tariff duty to be used for calculation of the reduced rates listed in Articles 2, 3, 4, 5, 7, 9, 10 and 11 of Annex I, shall not be those which would be applied under the system of generalized preferences envisaged within the framework of the United Nations Conference on Trade and Development (UNCTAD) or in accordance with the rules of the General Agreement on tariffs and Trade (GATT).

JOINT DECLARATION BY THE CONTRACTING PARTIES ON ARTICLES 7 AND 8 OF ANNEX I

The Contracting Parties agree that where in Annex I there is a reference to the provisions of Regulation No 23 and of Article 14 of Regulation No 136/66/EEC, the arrangements referred to are those applicable to third countries at the time of importation of the products in question.

JOINT DECLARATION BY THE CONTRACTING PARTIES ON ARTICLES 1 AND 2 OF ANNEX II

The rates of duty in the Spanish Customs Tariff duty to be used for calculation of the reduced duties listed in Article 1 and 2 of Annex II shall not be those which would be applied under the system of generalized preferences, envisaged within the framework of the United Nations Conference on Trade and Development (UNCTAD) or in accordance with the rules of the General Agreement on Trade and Tariffs (GATT).

JOINT DECLARATION BY THE CONTRACTING PARTIES ON ARTICLE 7 OF ANNEX II

The Contracting Parties agree that the provisions of Article 7 of Annex II shall apply to imports into Spain of products listed below which are subject to quantitative restrictions:

Spanish Customs Tariff heading No	Description
17.04	Sugar confectionery, not containing cocoa
	D. Other
18.06	Chocolate and other food preparations containing cocoa
19.03	Macaroni, spaghetti and similar products
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:
	A. Containing neither sugar nor cocoa
21.07	Food preparations not elsewhere specified or included
	C. Other
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues

They furthermore confirm that import authorizations for such products originating in the Community may not be less in value than imports effected in 1968.

JOINT DECLARATION BY THE CONTRACTING PARTIES ON ARTICLE 8 OF ANNEX II

The Contracting Parties confirm that the provisions of Article 8 of Annex II shall not preclude the possibility of altering by mutual agreement the threshold price of 100·48 pesetas per kilogramme or the margin of 6·30 pesetas per kilogramme, laid down in that Annex.

DECLARATION BY THE COMMUNITY DELEGATION ON CERTAIN WINES

The Community has submitted the following offer to Spain:

A. *Sherry and Malaga wines*

- the Common Customs Tariff duties on Sherry and Malaga wines (heading No ex 22.05) originating in Spain and imported into the Community would be reduced by 60 % and 50 % respectively;
- such reductions would be made under the following conditions:

Benelux:	reduction without quantitative restriction;
France, Germany and Italy:	reduction restricted to:
– France	1 500 hl for Sherry, 2 500 hl for Malaga;
– Germany	15 000 hl for Sherry, 20 000 for Malaga;
– Italy	1 500 hl for Sherry 250 hl for Malaga

In the case of Italy, these concessions would be granted only in respect of wines in containers of two litres or less.

B. *Jumilla, Priorato, Rioja, and Valdepeñas wines*

- the Common Customs Tariff duties on Jumilla, Priorato, Rioja and Valdepeñas wines (heading No ex 22.05) originating in Spain and imported into the Community would be reduced by 30 %.
- such reductions would be made within a tariff quota of 6 000 hectolitres;
- these concessions would be granted for wines in containers of two litres or less.

As the Community is entitled to reconsider these arrangements after the entry into force of common regulations for the market in wine, it will, after those regulations have entered into force, grant concessions for the wines listed under A and B above comparable to those outlined in the above offer.

DECLARATION BY THE COMMUNITY DELEGATION ON ARTICLES 2, 3, AND 4 OF ANNEX I

The Community will consider whether the reductions in customs duties listed in Articles 2, 3 and 4 of Annex I on products originating in Spain imported into the Community could from 1 January 1974 be increased to 70 % of the Common Customs Tariff.

DECLARATION BY THE SPANISH DELEGATION ON ARTICLE 1 OF ANNEX II

Should the Community decide to increase the reductions in the Common Customs Tariff duties listed in Articles 2, 3, and 4 of Annex I to 70 % from 1 January 1974, the customs duties and charges having equivalent effect on products originating in the Community included in Lists A and B of Annex II will be those of the Spanish Customs Tariff, reduced by the following percentages and in accordance with the following timetable:

Products	Rate of reduction % (with effect from)			
	1.1.1974	1.1.1975	1.1.1976	1.1.1977
List A	32·5	45·0	57·5	70·0
List B	15	20	25	30

DECLARATION BY THE SPANISH DELEGATION ON ARTICLE 5 OF ANNEX II

The Spanish Government confirms that the provisions of the second subparagraph of Article 5 (5) of Annex II may be applied to the following products:

- sulphur of all kinds (Spanish Customs Tariff heading Nos 25.03 and 28.02)
- iron pyrites (Spanish Customs Tariff heading Nos 25.02 and ex 26.01)
- lead ores (Spanish Customs Tariff heading No 26.01 E)
- ash and residues containing lead (Spanish Customs Tariff heading No 26.03 A).

DECLARATION BY THE SPANISH DELEGATION ON ARTICLES 9 AND 10 OF ANNEX II

Should the arrangements applicable to the products covered by Articles 9 and 10 of Annex II on their importation either into the Peninsula and Balearic Isles or into the territories subject to special treatment be modified, the Spanish Government shall grant equivalent advantages to the Community.

DECLARATION BY THE SPANISH DELEGATION ON THE LODGING OF DEPOSITS ON IMPORTS INTO SPAIN

Considering that the provision for the lodging of deposits by importers is incompatible with the aims of the Agreement, the Spanish Government hereby declares that such provision is of a temporary nature and that it will cease to apply on 9 December 1970.

The Spanish Government points out, however, that the express purpose of the protective clause of the Agreement is to correct the kind of situation which gave rise to the provision for the lodging of deposits.

LETTERS EXCHANGED AT LUXEMBOURG ON 29 JUNE 1970 BETWEEN THE HEADS OF THE TWO DELEGATIONS

Exchange of Letters on Bilateral Trade Agreements

Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Representatives of the Governments of the Member States of the European Economic Community:

'As regards aspects of trade not covered by the Agreement, the mutual trade advantages granted bilaterally shall be maintained under the conditions laid down in trade agreements; without prejudice to any adjustments within the framework of present or future provisions of the common commercial policy of the Community.'

I shall be obliged if you will acknowledge receipt of this letter and confirm the agreement of your Government with this declaration.

Please accept, Your Excellency, the assurance of my highest consideration.

Helmut SIGRIST

Head of the Delegation of the European Economic Community

To the Head of the Spanish Delegation

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make the following communication to me in your letter of today's date:

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Representatives of the Governments of the Member States of the European Community:

'As regards aspects of trade not covered by the Agreement, the mutual trade advantages granted bilaterally shall be maintained under the conditions laid down in trade agreements, without prejudice to any adjustments within the framework of present or future provisions of the common commercial policy of the Community.

I shall be obliged if you will acknowledge receipt of this letter and confirm the agreement of your Government with this declaration.

Please accept, Your Excellency, the assurance of my highest consideration.'

I have the honour to acknowledge receipt of your communication and to confirm that my Government is in agreement with the declaration.

Please accept, Your Excellency, the assurance of my highest consideration.

Alberto ULLASTRES

Head of the Spanish Delegation

To the Head of the Delegation of the European Economic Community

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Letters on Matters Relating to Investment in Spain

Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made at your request by the Representatives of the Governments of the Member States of the European Economic Community:

'The Member States of the European Economic Community declare their readiness to review with the Spanish Government questions relating to the investments of Community capital in Spain. The arrangements for such reviews will be determined in accordance with the questions to be examined in each case.'

I shall be obliged if you will acknowledge receipt of this letter.

Please accept, Your Excellency, the assurance of my highest consideration.

Helmut SIGRIST

Head of the Delegation of the European Economic Community

To the Head of the Spanish Delegation

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make a communication to me on questions relating to the investment of Community capital in Spain.

I have the honour to acknowledge receipt of your communication.

Please accept, Your Excellency, the assurance of my highest consideration.

Alberto ULLASTRES

Head of the Spanish Delegation

To the Head of the Delegation of the European Economic Community

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Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Spanish Government:

'The Spanish Government declares its readiness to review with the Member States of the European Economic Community questions relating to the investment of Community capital in Spain. The arrangements for such reviews will be determined in accordance with the questions to be examined in each case.'

I shall be obliged if you will acknowledge receipt of this letter.

Please accept, Your Excellency, the assurance of my highest consideration.

Alberto ULLASTRES

Head of the Spanish Delegation

To the head of the Delegation of the
European Economic Community

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make a communication to me on questions relating to the investment of Community capital in Spain.

I have the honour to acknowledge receipt of your communication.

Please accept, Your Excellency, the assurance of my highest consideration.

Helmut SIGRIST

Head of the Delegation of
the European Economic Community

To the Head of the Spanish Delegation

Letters on products covered by the Treaty establishing the European Coal and Steel Community

Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Representatives of the Governments of the Member States of the European Coal and Steel Community:

'The Governments of the Member States agree that questions arising out of trade in products covered by the Treaty establishing the European Coal and Steel Community may be reviewed as necessary, under procedures and conditions to be laid down by mutual agreement at the appropriate time and according to the circumstances.'

I shall be obliged if you will acknowledge receipt of this letter.

Please accept, Your Excellency, the assurance of my highest consideration.

Helmut SIGRIST

Head of the Delegation of the European Economic Community

To the Head of the Spanish Delegation

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make a communication to me on products covered by the Treaty establishing the European Coal and Steel Community.

I have the honour to acknowledge receipt of your communication.

Please accept, Your Excellency, the assurance of my highest consideration.

Alberto ULLASTRES

Head of the Spanish Delegation

To the Head of the Delegation of the European Economic Community

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Luxembourg, 29 June 1970

Your Excellency,

I have the honour to bring to your notice the following Declaration made by the Spanish Government:

'The Spanish Government agrees that questions arising out of trade in products covered by the Treaty establishing the European Coal and Steel Community may be reviewed, as necessary, under procedures and conditions to be laid down by mutual agreement at the appropriate time and according to the circumstances.'

I shall be obliged if you will acknowledge receipt of this letter.

Please accept, Your Excellency, the assurance of my highest consideration.

Alberto ULLASTRES

Head of the Spanish Delegation

To the Head of the Delegation of the
European Economic Community

Luxembourg, 29 June 1970

Your Excellency,

You were good enough to make a communication to me on products covered by the Treaty establishing the European Coal and Steel Community.

I have the honour to acknowledge receipt of your communication.

Please accept, Your Excellency, the assurance of my highest consideration.

Helmut SIGRIST

Head of the Delegation of the
European Economic Communities

To the Head of the Spanish Delegation
