

WORLD TRADE ORGANIZATION

RESTRICTED

WT/ACC/CGR/7

18 August 2005

(05-3658)

**Working Party on the
Accession of Montenegro**

Original: English

ACCESSION OF MONTENEGRO

Questions and Replies

The following submission, dated 27 July 2005, is being circulated at the request of the Delegation of the Republic of Montenegro.

TABLE OF CONTENTS

II.	ECONOMY, ECONOMIC POLICIES AND FOREIGN TRADE	1
2.	Economic Policies.....	1
(a)	Main directions of the ongoing economic policies.....	1
(b)	Monetary and fiscal policies.....	4
(c)	Foreign exchange and payments system	8
(d)	Foreign and domestic investment policies	11
(e)	Competition policies.....	16
(f)	Privatisation policies	17
III.	FRAMEWORK FOR MAKING AND ENFORCING POLICIES AFFECTING FOREIGN TRADE IN GOODS AND TRADE IN SERVICES	22
1.	Powers of executive, legislative and judicial branches of government.....	22
2.	Government entities responsible for making and implementing policies affecting foreign trade	22
3.	Division of authority between central and sub-central governments.....	24
4.	Any legislative programmes or plans to change the regulatory regime.....	25
6.	Description of judicial, arbitral or administrative tribunals or procedures	27
IV.	POLICIES AFFECTING TRADE IN GOODS	28
1.	Import Regulation.....	28
(a)	Registration requirements for engaging in importing.....	28
(b)	Characteristics of national tariff	33
(c)	Tariff quotas, tariff exemptions.....	36
(d)	Other duties and charges, specifying any charges for services rendered	37
(f)	Import licensing procedures	40
(g)	Other border measures.....	42
(h)	Customs valuation.....	44
(i)	Other customs formalities	45
(k)	Application of internal taxes on imports.....	45
(l)	Rules of origin	51
(m, n, o)	Anti-dumping, countervailing duty, safeguard regimes	53
2.	Export Regulation.....	54
(a)	Registration requirements for engaging in exporting.....	54
	Customs tariff nomenclature	55
(c)	Quantitative export restrictions.....	56
(d)	Export licensing procedures.....	56
(e)	Other measures	57

(f)	Export financing, subsidy and promotion policies.....	57
(g)	Export performance requirements.....	57
(h)	Import duty drawback schemes	57
3.	Internal policies affecting foreign trade in goods.....	58
(a)	Industrial policy, including subsidy policies.....	58
(b)	Technical regulations and standards	59
(c)	Sanitary and phytosanitary measures.....	61
(d)	Trade-related investment measures	66
(e)	State-trading practices.....	66
(g)	Free economic zones	66
(l)	Government procurement practices.....	68
4.	Policies affecting foreign trade in agricultural products.....	69
(a)	Imports.....	69
(e)	Internal policies.....	71
V.	TRADE-RELATED INTELLECTUAL PROPERTY REGIME.....	71
1.	General.....	71
(c)	Membership of international intellectual property conventions and of regional or bilateral agreements.....	73
2.	Substantive standards of protection, including procedures for the acquisition and maintenance of intellectual property rights	73
(a)	Copyright and related rights.....	73
(b)	Trademarks, including service marks.....	74
(c)	Geographical indications, including appellations of origin.....	75
(d)	Industrial designs	75
(e)	Patents.....	76
(f)	Plant variety protection.....	80
(g)	Layout designs of integrated circuits	80
(h)	Requirements on undisclosed information	81
4.	Enforcement	82
(a)	Civil judicial procedures and remedies.....	82
(b)	Provisional measures	83
(c)	Any administrative procedures and remedies.....	83
(d)	Any special border measures	84
(e)	Criminal procedures.....	85
VI.	TRADE-RELATED SERVICES REGIME	86
1.	General.....	86

2.	Policies affecting Trade in Services	86
(i)	Provisions concerning any form of aid, grant, domestic subsidy, tax incentive or promotion scheme affecting trade in services.....	86
VII.	INSTITUTIONAL BASE FOR TRADE AND ECONOMIC RELATIONS WITH THIRD COUNTRIES	87
1.	Bilateral or plurilateral agreements relating to foreign trade in goods and trade in services.....	87
2.	Economic integration, customs union and free-trade area agreements.....	87
	ANNEX 1	88
	ANNEX 2	92
	ANNEX 3	113
	ANNEX 4	118
	ANNEX 5	143

II. ECONOMY, ECONOMIC POLICIES AND FOREIGN TRADE

2. Economic Policies

(a) Main directions of the ongoing economic policies

- Pricing policies

Question 1

WT/ACC/CGR/3 states that Montenegro applies price controls on medicines for human consumption, oil and derivative products, and postal services.

Are these the only products and services under price or profit controls?

Answer:

Yes, these are the only products and services subject to price control.

Question 2

Also, the new Law on Postal Services, which is fully compliant with rules of the World Postal Association, will liberalize prices for postal services. The Agency for Telecommunications and Postal Activities, established by the Law on Telecommunications and the Law on Postal Services, will act as regulatory body for postal services.

If not, what other price controls are currently in place? What are the reasons for price controls? What plans exist to expand or contract the number of goods or services subject to government control?

Answer:

Please see the answer above.

The Law on Social Price Control (RM OG No. 45/90) regulates prices in Montenegro. The Law provides authority for the Government to establish prices in broad areas such as construction, road transport, insurance, higher education and research, publishing, (except local newspapers), radio and TV stations (state owned), health and social care, and banking. The Law also provides that the Government can set the prices of certain agricultural products to stimulate agricultural production. In addition, the Law authorizes controls in the case of significant price disturbances or when it is obvious that the economic policy plans prescribed by the Republic cannot be achieved without price control.

In the last few years, the price system in Montenegro has been liberalized gradually, with the exception of the prices mentioned above.

With respect to medicines, Montenegro keeps prices for medicines under control in order to achieve the highest level of health protection possible with the limited money available for medicines. That's extremely important for countries with low GNP which attempt to achieve good health protection with relatively small assets. Only prices of medicines that are covered from the health fund are controlled. Prices for other medicines are not under control and costs for their purchase are not reimbursed to buyers.

Question 3

What plans exist to expand or contract the number of goods or services subject to government control?

Answer:

The general approach of Montenegro is that prices of products and services are to be formed freely, subject to market conditions.

Montenegro has been liberalizing prices for several years, including the following major actions:

- In June 2003, the Law on Energy was passed (RM OG No. 39/03) which transferred the authority for determination of electricity prices (determined periodically) and prices of coal (determined for maximum five year period) intended for electricity production to the regulatory Agency for Energy (up to that moment the prices of electricity and coal for the "Powerplant Pljevlja" were set by the management authorities of the Elektroprivreda Montenegro and Coal Mine, and approved by the Government). Based on a report from the relevant organization, the Agency for Energy determines at least six months before the current coal price ceases to be valid whether the Coal mine work is competitive and whether coal price can be deregulated. The Agency submits that report to the Government which makes the final decision on further status of the Coal Mine, and on the manner of determination of prices;
- In December 2003, the Law on Emergency Procurement was enacted and the Law on Commodity Reserves was abolished. The Directorate for Commodity Reserves no longer exists;
- The Decision on Control of the Prices of Railway Transport for the Needs of Aluminium Company and Nikšić Steel Company was abolished (RM OG, No. 41/03);
- The Government passed the Decree on Method of Establishment of Maximum Retail Prices of Oil Derivatives (RM OG, No. 52/02, 55/02, 23/03); and
- The regulatory Agency for Telecommunications, established by the Law on Telecommunications RM OG, No. 59/00), is responsible for regulating prices of telecommunication services.

Question 4

What Ministry(ies) in the Montenegrin government sets prices?

Answer:

Prices are under the authority of sectoral ministries (e.g. Ministry of Economy, Ministry of Health). Local authorities may control prices of certain utility services, including heating, water supply, garbage removal, and public transportation.

Question 5

What is the legal authority in place to apply such controls?

Answer:

Legal authority in place for price control is as follows:

- The Law on Social Price Control (RM OG No. 45/90);

- The Law on Energy (RM OG No. 39/03);
- The Decree on Method of Establishment of Maximum Retail Prices of Oil Derivatives (RM OG, No. 52/02, 55/02, 23/03);
- The Law on Telecommunications (RM OG, No. 59/00); and
- The Law on Medicines (RM OG No. 80/04).

Question 6

How are the state-regulated prices established? How are they adjusted over time?

Answer:

Based on Article 6 of the Law on Medicines, the Government determines the maximum prices for medicines. We will submit further details on this matter when the Government enacts relevant decisions.

Oil companies may not sell oil derivatives in Montenegro at prices higher than the maximum retail price. The maximum retail price for oil derivatives is based on:

- prices on the international market (Platt's quotations);
- market's premium which are applied on Platt's quotations;
- exchange rate and conversion from US\$ to € and from metric tons to litres;
- customs, import fees and other taxes on oil derivatives;
- costs and margins;
- costs of import and bank's fees;
- cost of distributions, storages and handling;
- costs of wholesale and retail; and
- margins.

Question 7

Are prices kept artificially low?

Answer:

Prices are not artificially kept low.

Question 8

Are price controls applied equally to imported and domestic goods? Is there any domestic production of drugs and medicaments or petroleum products?

Answer:

Prices are controlled both for domestic and imported goods in accordance with the principle of non-discrimination. There is some domestic production of medicines, but there is no domestic production of oil and oil derivatives.

Question 9

WT/ACC/CGR/3 states that the government can impose price controls on certain agricultural goods.

Please identify the legal authority for this and indicate if such "controls" are intended to support or suppress the price of domestic production. If the former, are these price "controls" or price "supports?"

Answer:

The Government can set the prices of certain agricultural products to stimulate agricultural production in accordance with the Law on Social Price Control (RM OG No. 45/90). The competent authority for control over prices of agricultural products is the Ministry of Agriculture. These are "support" prices.

Question 10

Are any such price controls on agricultural codes currently in place?

Answer:

No.

Question 11

What plans exist to expand or contract the number of agricultural goods subject to government control?

Answer:

None.

(b) Monetary and fiscal policies

Question 12

Please indicate the current portion of tax receipts that are accounted for by customs revenues. Please identify other government revenue sources, and the percentage of total tax receipts for each source.

Answer:

The table below lists government revenue and the share of the budget provided by customs and other sources.

	Amount in € (1,000's)	Share of total budget (%)
Total revenues (2004)	376,325	100
Tax revenues	337,513	89.7
Customs	33,803	9.0 (share of tax revenues above)
Fees	7,147	1.9
Other government revenues	31,665	8.4

Question 13

Of the portion of tax receipts accounted for by taxes on international trade collected at the customs border, what part of the total is due to tariffs, and what part to the application of turnover, sales, VAT, and excise taxes, which are also applied to domestic goods.

Answer:

In 2004, the amounts collected at the border on import of goods are as follows:

Type of revenue	Amount in € (1,000's)	% of share in total budget revenues	Collected at the border € (1,000's)	% collected at the border
1. VAT and Excise	219,623	58.4	160,425	73.0
1.1. VAT	155,427	41.3	112,623	72.5
1.2. Excise	61,526	16.3	47,802	77.7
1.3. Other	2,667	0.7		0.0
2. Customs and customs charges	33,803	9.0	33,803	100.0
Total budget revenues	376,325	100.0	194,228	51.6

Question 14

Do any sub-central authorities in Montenegro have the power to tax? If so, what sorts of taxes are applied and what is the relative size of their total compared with total central government revenues?

Answer:

According to Article 6 of The Law on Local Self-Government Financing (RM OG No. 42/03, 44/03) municipalities can levy the following taxes:

1. surtax on personal income tax;
2. tax on real property;
3. tax on consumption of alcoholic and non-alcoholic beverages;
4. tax on vacant construction land; and
5. tax on company name.

The table below shows that total local self-government taxes (municipal taxes) are 5.44 per cent of total central government revenues

	Amount in € (1,000's) 2004
Total local self-government tax (municipal tax)	20,468
Tax on consumption	212
Tax on company name	1,772
Tax on real property	7,324
Surtax on personal income tax	11,160
Total central government revenues (Republic)	376,325

Question 15

Are there any local (e.g., provincial or municipal) taxes collected on imported goods?

Answer:

No.

Question 16

WT/ACC/CGR/3 states that "Exemptions and 'zero' tax rates have been prescribed for certain goods and services."

Please provide a complete list of the goods (by HS 2002 number) and services that are exempt or subject to zero tax rates.

Answer:

The products in the table below are exempt from VAT payments:

Product name	Tariff number
Bread	1905.90 30 00, 1905.90 90 00
Milk	0401.10 10 00, 0401.20 19 00, 0401.20 91 00, 0401.20 99 00, 0401.30 11 00, 0401.30 19 00, 0401.30 31 00, 0401.30 39 00, 0401.30 91 00, 0402.10 19 00, 0402.10 91 00, 0402.10 99 00, 0402.21 11 00, 0402.21 17 00, 0402.21 19 00, 0402.21 91 00, 0402.21 99 00, 0402.29 11 00, 0402.29 15 00, 0402.29 19 00, 0402.29 91 00, 0402.29 99 00, 0402.91 11 00, 0402.91 19 00, 0402.91 31 00, 0402.91 39 00, 0402.91 51 00, 0402.91 59 00, 0402.91 91 00, 0402.99 11 00, 0402.99 19 00, 0402.99 31 00, 0402.99 39 00, 0402.99 91 00, 0402.99 99 00, 0403.10 11 00, 0403.10 13 00, 0403.10 19 00, 0403.10 31 00, 0403.10 33 00, 0403.10 39 00, 0403.10 51 00, 0403.10 53 00, 0403.10 59 00, 0403.10 91 00, 0403.10 93 00, 0403.10 99 00, 0403.90 11 00, 0403.90 13 00, 0403.90 19 00, 0403.90 31 00, 0403.90 33 00, 0403.90 39 00, 0403.90 51 00, 0403.90 53 00, 0403.90 59 00, 0403.90 61 00, 0403.90 63 00, 0403.90 69 00, 0403.90 71 00, 0403.90 73 00, 0403.90 79 00, 0403.90 91 00, 0403.90 93 00, 0403.90 99 00
Fat of animal origin	1501.00 19 00, 1502.00 90 00
Fat of plant origin	1517.10 10 00, 1517.10 90 00, 1517.90 10 00, 1517.90 93 00, 1517.90 99 00
Kitchen oil	1507.10 90 00, 1507.90 90 00, 1508.10 90 00, 1508.90 90 00, 1509.10 10 00, 1509.10 90 00, 1509.90 00 00, 1510.00 10 00, 1510.00 90 00, 1512.11 91 00, 1512.19 90 00, 1515.21 90 00, 1515.29 90 00, 1515.50 90 00, 1515.50 99 00, 1516.10 10 00, 1516.10 90 00, 1516.20 91 00, 1516.20 96 00, 1516.20 98 00
Sugar	1701.11 90 00, 1701.12 90 00, 1701.99 10 00
Medicine and medicine devices-all tariff number from:	3001, 3002, 3003, 3004, 3005, 4014.10 00 00
School books, books, publications, news papers	4901.10, 4991.00, 4999.00, 4902.10 00 00, 4902.90 10 00, 4902.90 30 00, 4902.90 90 00, 4903.00 00 00, 4904.00 00 00, 4905.91 00 00, 4905.99 00 00
Post mark, administrative and judicial fees and tax mark	4907.00 10 00, 4907.00 30 00, 4907.00 90 00
Gold and other precious metals-all tariff number from:	7106, 7108, 7110

The following services that are in public interest are exempt from VAT:

1. Public postal services performed by the post office of Montenegro;
2. Health services and care and delivery of goods including supply of human organs, blood and human milk performed in accordance with the law governing the field of health care activities;

3. Social security services and the supply of goods directly linked to social security services that are performed in accordance with the regulations governing the field of social security services;
4. Services in pre-school education and the education and training of children, young people and adults, including the supply of goods and services directly linked to these activities, provided these activities are performed in accordance with the regulations governing this field;
5. Services and deliveries of goods by nursery schools, primary and secondary schools, universities, and by student catering and boarding institutions;
6. Services related to culture including tickets for cultural events and supply of goods directly related to those services provided by non profit organizations in accordance with regulation governing the field of culture;
7. Services related to sport and sport education, which perform non-profit organizations (associations, etc);
8. Monthly subscription on radio and TV program;
9. Copyrights and services related to literature and art areas;
10. Copyrights related to science and art products, works of art and antiques
11. Tickets for exhibitions, fairs and sport's games;
12. Religious services and supply of goods directly linked to religious services performed by religious institutions in order to satisfy the needs of the faithful, in accordance with the regulations related to those communities;
13. Services provided by non-government organizations established in accordance with the regulations governing the activities of those organizations unless it is unlikely that such exemptions would lead to a distortion of competition;
14. Supply of water;
15. Services of the public transport of passengers and their accompanying baggage;
16. Services of public sanitation (communal facilities); and
17. Funeral services and related goods.

Also, the following services are exempt from VAT:

1. Insurance and reinsurance services, including services provided by insurance brokers and agents;
2. Supply of immovable propriety, except the first transfer of the ownership rights that is the rights to dispose of newly-constructed immovable property;
3. Services of leasing and subletting of residential houses, apartments and permanent residential premises for longer than 60 days and lease of agricultural land or forests, which are registered in land books;
4. Banking and financial services, such as:
 - (a) Approving and managing credits, and approving and managing guarantees that is other forms of credit insurance on the part of the lender;
 - (b) Services relating to the management of deposits, savings, bank accounts, conducting payment transactions, transfers, executing due liabilities, cashing cheques or other financial instruments, except for recovery of debts and factoring;
 - (c) Transactions, including the issuing of bank notes and coins, which are legal tender in any country, excluding collector items; the collector items shall be considered to be coins of gold, silver and other material, bank notes not in use as legal tender, and coins with a numismatic value;
 - (d) Trading in shares that is other forms of participation in companies, bonds and other securities, including their issuance, except for the safekeeping of securities; and
 - (e) Investment fund management.
5. Services of games of chance.

Question 17

Please explain why Montenegro has exempted these products from taxation.

Answer:

Montenegro has exempted certain products from VAT because of their nature. For example, milk, bread, kitchen oil, fat and sugar are considered to be basic articles for human consumption and have to be available to all citizens under reasonable conditions.

Drugs and medical devices are also tax exempt because of their nature and necessity to be available to all citizens. Tax exemptions apply equally to both domestic and imported products.

Books, publications, school books and other products from the table above are also considered as goods that need to be available to all citizens.

Question 18

How does Montenegro decide which items to put on this list?

Answer:

Please see answer above.

Question 19

Are there plans to expand or contract this list?

Answer:

The Law on VAT is currently being reviewed. The proposed revision would introduce a new rate of 7 per cent for most of the goods that are VAT exempt now, beside the regular 17 per cent. We will submit the text of the amendments of the Law as soon as they become available.

Question 20

Are products on the list that are imported exempt from tax or subject to the zero tax rate?

Answer:

These products are tax exempt.

(c) **Foreign exchange and payments system**

Question 21

What controls or requirements are imposed on the acquisition or disposition of foreign exchange by private individuals or firms? Please provide the citation for the legal authority to apply such measures.

Answer:

None. Montenegro uses the Euro for all purposes. There is no domestic currency.

Question 22

Does the government provide foreign exchange for any designated purpose? If so, does the price differ from that available on the market?

Answer:

None. Montenegro uses the Euro for all purposes. There is no domestic currency.

Question 23

Please update the information on Montenegro's relations with the IMF and its status under the Articles of the Fund.

Answer:

The governments of both Serbia and Montenegro have reached an agreement with the International Monetary Fund for a three-year financial arrangement (2002-2005), which is to reach its end in May 2005. This arrangement has been extended to November 2005. The reason for extending the arrangement is to finish the rest of the needed revisions.

After finalizing the fifth revision of the current financial arrangement, the IMF's Board of Directors will grant Serbia and Montenegro a credit of US\$ 200 million, and this agreement will enable a write-off of the debt that is still not paid to the Paris Club, which totals US\$ 700 million.

The International Monetary Fund Mission recently commended the government for their continued good efforts in lowering the current account deficit by means of tight fiscal policies and structural reform. The Mission stressed the importance of making good use of the privatization earnings and agreed that a reduction of the domestic debt burden and an increase in reserves are appropriate. External balances show signs of improvements, but the mission has cautioned the authorities to continue to closely monitor macro-economic developments.

Question 24

Does Montenegro maintain any foreign exchange restrictions that are not explicitly approved by the IMF? If so, please list them.

Answer:

No. Montenegro uses the Euro for all purposes. There is no domestic currency.

Question 25

Are there limitations or restrictions on foreign accounts for businesses or private citizens?

Answer:

No.

Question 26

Under what circumstances can foreign accounts be frozen? Is a judicial order necessary? If yes, please describe the conditions for appeal against such an order.

Answer:

Foreign or domestic accounts can generally be frozen only by court order, ordinarily in the context of an on-going dispute or in execution of a judgment. In addition, the tax authorities may freeze accounts in connection with uncollected taxes, and an investigative magistrate may freeze an account in connection with a criminal investigation. Such actions are subject to administrative appeal and to judicial review. There are no differences between the treatment of foreign and domestic accounts in this regard.

The new draft Law on Current and Capital Transactions is expected to liberalize completely all transactions with abroad, for both residents and non-residents, in any currency, and will ban any discriminatory state-ordered restrictions on free movement of capital. This is expected to include foreign direct investment, buying and selling securities, giving or receiving loans, and deposits in foreign banks. Under current Montenegrin law, there are no restrictions on these activities.

The new draft Law on Current and Capital Transactions will be provided to the Working Party prior to the first meeting.

Question 27

Please clarify in how far Montenegro has achieved compliance with Article VIII IMF.

Are there limitations or restrictions on foreign accounts for businesses or private citizens?

Under which circumstances can foreign accounts be frozen? Is a judicial order necessary? If yes, please describe the conditions for an appeal against such an order.

Please describe in detail to the Working Party the rights and obligations of residents to engage in the different respective kinds of capital operations with operations abroad (examples include foreign direct investment, acquiring or selling securities from or to abroad, granting or receiving financial loans to or from abroad, engaging in deposit accounts abroad).

Answer:

Because Montenegro uses the Euro as its currency, the requirement of IMF Article VIII IMF Section 4, requiring convertibility of foreign-held balances of the domestic currency, is irrelevant.

Article 17 of the current Law on Foreign Investment (RM OG No. 52/00) provides that a company in with foreign investment may conducts foreign payments related to its operations without restrictions. Article 18 in the same Law provides that a company with foreign investment may freely transfer funds initially invested from abroad, or which result from its foreign operations.

Foreign or domestic accounts can generally be frozen only by court order, ordinarily in the context of an on-going dispute or in execution of a judgment. In addition, the tax authorities may freeze accounts in connection with uncollected taxes, and an investigative magistrate may freeze an account in connection with a criminal investigation. Such actions are subject to administrative appeal and to judicial review. There are no differences between the treatment of foreign and domestic accounts in this regard.

The new draft Law on Current and Capital Transactions is expected to liberalize completely all transactions with abroad, for both residents and non-residents, in any currency, and will ban any discriminatory state-ordered restrictions on free movement of capital. This is expected to include

foreign direct investment, buying and selling securities, giving or receiving loans, and deposits in foreign banks.

Under current Montenegrin law, there are no restrictions on these activities.

The new draft Law on Current and Capital Transactions will be provided to the Working Party prior to the first meeting.

(d) Foreign and domestic investment policies

Question 28

Please describe any aspects of Montenegro's treatment of foreign investors relative to domestic investors that is different.

For example, are there any sectors where foreign investment is prohibited; any minimum capitalization requirements or maximum equity limitations; access to domestic subsidies; prices charged for utilities or publicly regulated transportation; or participation in privatization?

Answer:

There is no discrimination against foreign investors except that prescribed in the Law on Foreign Investment (RM OG No. 52/00). The FI law prescribes that a foreign person may invest in production and trade in ammunition and weapons and in border areas and national parks only jointly with a domestic person, and that the share of a foreign investor may not exceed 49 per cent.

There are no minimum capital requirements and no discrimination in prices for utilities or transportation.

Question 29

WT/ACC/CGR/3 states that expropriation is possible if it is in the public interest or supported by law. Please provide additional information on Montenegro's expropriation policy.

Under what circumstances would the government expropriate private property?

Please identify the law(s) permitting expropriation.

Which government ministry is in charge of expropriations?

Answer:

The Law on Expropriation (RM OG No. 55/00) prescribes that the state authority in charge for property affairs is responsible for expropriation of real property when the state, a municipality, a state fund or a public company submits a proposal for expropriation of real property. The expropriation must be in the public interest, as defined by law or determined by the Government. The Government must decide upon such a proposal within 60 days of its receipt. The Government's decision is appealable before the Supreme Court of Montenegro. An expropriation decision by the state authority in charge for property affairs is appealable in general administrative procedure before the second instance administrative authority, and in administrative disputes procedure before the competent court. Expropriation is allowed only if compensation is provided that is not lower than the market value of the property at the time of first instance decision on expropriation.

Question 30

How does the government determine "market compensation"?

Answer:

The Constitution of Montenegro (RM OG No. 48/92), Article 45, provides that property rights cannot be taken except in the public interest as prescribed in the law and with compensation that cannot be lower than the market value. Article 29 of the Law on Foreign Investment (RM OG No. 52/00), provides in addition that compensation cannot be lower than the market value plus interest calculated from the date of expropriation, based upon the annual LIBOR rate.

Question 31

Can a private citizen challenge the government's expropriation decision, including the compensation amount?

Answer:

An interested party who claims that his/her interests have been damaged may appeal to and request compensation from the court under the Law on Contracts and Torts (RM OG No. 44/99). The general right of appeal is provided in Article 17 of the Constitution against all decisions deciding on rights or legal interests of any person.

Question 32

Do foreign investors have the same right of appeal as domestic persons?

Answer:

Yes. Furthermore, the Law on Foreign Investment in Article 30 provides damage compensation for the foreign investor who suffers loss resulting from war or state of emergency, which could not be less than damage compensation granted to local nationals. Also, foreign investors have a right to be compensated for damages caused by illegal or irregular conduct of Government officials or agencies.

Question 33

WT/ACC/CGR/3 states that all foreign investments must be registered with the Agency for Foreign Investments and Reconstruction of Economy. Please describe the registration process.

- **Is there a fee to register?**
- **Is registration automatic?**
- **Are any other licenses required for foreign investors?**

Answer:

Article 36 of the Law on Foreign Investment prescribes that foreign investments have to be notified (registered) to the Agency in charge of foreign investments. The purpose of this notification is to gather information and promote foreign investment.

Changes and additions (reinvestment of profit, added investment of foreign investor, purchase of shares, transfer of foreign investment from one person to another etc.) and termination of contract on investment also have to be notified to the Agency.

There is no fee to register, and registration is automatic. A company that is being founded with foreign investment must be registered with the Commercial Court in the same manner as a domestic company without any additional licenses for foreign investors. The Court informs the Agency for Foreign Investments about the registration.

Question 34

Can Montenegro confirm that its Law on Foreign Investment is in full compliance with the WTO TRIMs Agreement? Please provide a translation of this law to the Working Party.

Answer:

Montenegro believes that the Law on Foreign Investment is fully WTO/TRIMs compliant. The Law will be provided to the Working Party along with these answers.

Question 35

WT/ACC/CGR/3 acknowledges that "there are still many things to be done in order to eliminate barriers to foreign investments..." Could Montenegro please describe the remaining barriers to foreign investment, and what steps are being take to remove those barriers to foreign direct investment?

Answer:

The overall policy, legal, and institutional reform in Montenegro is targeted toward improving and stabilizing the investment environment. Attracting foreign investments is one of the top priorities of Montenegro, having in mind positive effects that foreign investments might cause, such as reduced unemployment rate as well as creation of new working positions. The Government has enacted the Economic Reform Agenda, which is an overall policy and development document that sets the strategy and tasks in all economic and related areas. A key goal of the Agenda is to develop an environment favourable for foreign investment. Although there are excellent results in improvement of investment environment, there are still barriers for foreign investments such as inadequate road and water supply infrastructure; inadequate protection of intellectual property rights; slow and sometimes inefficient judicial procedure in commercial disputes, etc.

Montenegro has undertaken very serious efforts to remove these remaining barriers:

- IP protection legislation has been drafted (IP enforcement law; border measures; amendments to the Criminal Code) and the system of IP protection will be completed by the end of summer 2005. Training is taking place for judges, market inspectors, customs officials and others who have a role in IP protection in order to enable them to efficiently apply IP legislation;
- The Government, in cooperation with EBRD, has financed construction of the Sozina tunnel between Podgorica and the seaside near the port of Bar;
- There is a plan for reconstruction of the roads in the north of the country connecting central Montenegro with Serbia; and
- A number of projects related to improvement of water supply and waste disposal on the coast are underway (USAID Coastal Municipalities Water Supply Project, EAR funded projects, World Bank project of construction of waste disposal).

Corporate profit tax has been decreased from progressive rates of 15 per cent and 20 per cent to a single rate of 9 per cent, and the personal income tax progressive rates were decreased from

17 per cent, 21 per cent and 25 per cent to progressive rates of 15 per cent, 19 per cent and 23 per cent in 2004.

Question 36

Please describe in detail to the Working Party the rights and obligations of residents to engage in different kinds of capital transactions abroad (examples include: direct foreign investment, acquiring or selling securities from or to abroad, granting or receiving financial loans to or from abroad, holding deposit accounts abroad).

Answer:

The new draft Law on Current and Capital Transactions is expected to liberalize completely all transactions with abroad, for both residents and non-residents, in any currency, and will ban any discriminatory state-ordered restrictions on free movement of capital. This is expected to include foreign direct investment, buying and selling securities, giving or receiving loans, and deposits in foreign banks. Under current Montenegrin law, there are no restrictions on these activities.

The new draft Law on Current and Capital Transactions will be provided to the Working Party prior to the first meeting.

Question 37

WT/ACC/CGR/3 provides that investment in production or trade in weapons requires permission from the Ministry of Defence. Please describe the process for obtaining such approval.

Answer:

The Foreign Investment Law prescribes that a foreign person may invest in production and trade in ammunition and weapons and in border areas and national parks only jointly with a domestic person, and the share of the foreign investor may not exceed 49 per cent.

A foreign investor is obliged to obtain permission from the Ministry for Defence in establishing, funding, or investing in a company for production and trade in ammunition and weapons. The Ministry of Defence will evaluate the quality, sort/kind and scope of the foreign investment. The Ministry is obliged to respond to a request for permission within 30 days from the day when the application was received. If the decision is not issued within 30 days, it is considered that Ministry has approved the application.

A company that produces arms and military equipment cannot conclude a contract on investment before it receives permission from the Ministry of Defence. Also, before receiving permission, such a company can not provide foreign investors with any data on production of arms and military equipment, nor allow filming of objects/premises.

Question 38

In addition, Montenegro notes that it intends to "amend this law in order further strength legal guarantees." Please describe the amendments, and how they will strengthen the legal guarantees.

Answer:

The schedule for amending the Foreign Investment Law is uncertain at this time. Further information will be provided as soon as it is available.

Question 39

Please provide a translated copy of the original law and the amendments.

Answer:

Montenegro will provide the Law on Foreign Investment along with these answers.

Question 40

In 2001, the Foreign Investment Advisory Service reviewed Montenegro's investment environment, and made certain recommendations.

Please describe what steps have been taken to implement those recommendations.

Answer:

The most important suggestions that FIAS made was that the Montenegrin Government establish a new regulatory body attached to the Prime Minister's cabinet, and make certain changes in the existing Law on Foreign Investments in order to provide better conditions based on international principles. In response, a new Montenegrin Investments Promotion Agency (MIPA) was established in 2004. The Agency acts as a promoter of investment projects. The Agency sets the investment promotion strategy, coordinates all activities on attraction of foreign investments, and develops partnerships between the public and private sector.

Question 41

Please describe whether Montenegro implemented the recommended changes to its Law on Foreign Investments.

Answer:

The schedule for amending the Foreign Investment Law is uncertain at this time. Further information will be provided as soon as it is available.

Question 42

WT/ACC/CGR/3 states that the Foreign Investment Law prescribes no limits on foreign investment, except in, *inter alia*, "production in the border district".

Please describe the "border district".

Is this area different from the "frontier strip" mentioned in Section IV.1.(c)? If so, how?

Answer:

The term "border district" used in the Law on Foreign Investment is the same as the term "frontier strip" used in the Customs Law, but without precise definition. As defined in the Law on Crossing of the State Border and Movement in the Frontier Strip (RM OG No. 68/02), the frontier strip comprises

the territory of Montenegro within 100 meters of the state border of Montenegro on land, and within two miles of the boundary line of the territorial waters (this is definition of the frontier strip that is mainly used for the purpose of police surveillance at the border).

Question 43

Is investment in the border district prohibited entirely, or permitted with government authorization?

Answer:

Investment in the border district is permitted with government authorization.

Question 44

The information provided states that foreign investors are treated according to the national treatment principle. Does this also apply in case of expropriation - is there any domestic legal protection for foreign investors in case of expropriation?

Answer:

The Constitution of Montenegro (RM OG No. 48/92), provides in Article 45 that property rights cannot be taken except in the public interest as prescribed in the law and with compensation that cannot be lower than the market value. Article 29 of the Law on Foreign Investment (RM OG No. 52/00), provides in addition that compensation cannot be lower than the market value plus interest calculated from the date of expropriation, based upon the annual LIBOR rate.

Question 45

What is the anticipated timeframe for amending the Foreign Investment Law?

Answer:

The schedule for amending the Foreign Investment Law is uncertain at this time. Further information will be provided as soon as it is available.

(e) Competition policies

Question 46

What is the status of the draft Law on Protection of Competition? Please provide a translation of this law when it has been enacted.

Answer:

The draft Law on Competition was approved by the Government on 26 May 2005. It is expected that this Law will be passed by Parliament by the end of July 2005. Montenegro will submit the text of the Law to the Working Party as soon as it is enacted.

Question 47

What is the anticipated timeframe for adopting the draft Law on the Protection of Competition?

Answer:

The draft Law on Competition was approved by the Government on 26 May 2005. It is expected that this Law will be passed by Parliament by the end of June 2005.

(f) Privatisation policies

Question 48

WT/ACC/CGR/3 states that Montenegro is in the process of privatizing many companies.

Please indicate the scope of Montenegro's state holdings, e.g., how many firms and enterprises are considered to be "state owned?" Please provide a chart indicating what sector these firms operate in, e.g., agriculture, manufacturing, mining, construction, other services, etc.

Answer:

Companies with state ownership over 40 per cent (2005)

Name of the Company	Sector
JP "Aerodromi Crne Gore", Podgorica	Air traffic and related activities
Beranka, Berane	Wholesale
HTP Budvanska rivijera, Budva	Tourist services
Centar za odmor, rekreaciju i liječenje "Igalo" Igalo	Recreation and health related services
"Duvanski kombinat" AD, Podgorica	Tobacco production
"Elektroprivreda Crne Gore" AD, Nikšić	Production of hydro-electricity
Golubovci komerc, Podgorica	Trade
HK Agrokombinat "13 Jul " AD, Podgorica	Production of fruit
"Ibarmont" AD, Rožaje	Construction and urban planning
"Jadransko brodogradilište" AD, Bijela	Shipbuilding
"Jadran"AD, Perast	Tourist services
"Jadran riba"AD, Kotor	Fishing
"Kultura" AD, Podgorica	Movies projection
Luka Bar AD, Bar	Port services
"Lutrija Crne Gore" AD, Podgorica	Lottery
"Market" AD, Podgorica	Trade
"Montenegro airlines" DOO, Podgorica	Air traffic services
"Montenegro bonus" DOO, Cetinje	Trade
Montenegro modern shoes, Cetinje	Production of leather shoes
"Montepranzo-Boka produkt", Tivat	Agriculture
Plantaže AD, Podgorica	Production of fruit
"Prehrana, Pljevlja	Trade
HI Radoje Dakić, Pogorica	Industry
Republički zavod za urbanizam i projektovanje AD, Podgorica	Construction and urban planning
Šumarsko preduzeće "Andrijevića" AD, Andrijevića	Forestry
Šumarsko preduzeće "Bijelo polje" AD, Bijelo Polje	Forestry
Šumarsko preduzeće "Danilovgrad", Danilovgrad	Forestry
Šumarsko preduzeće "Kolašin", Kolašin	Forestry
Šumarsko preduzeće "Nikšić", Nikšić	Forestry
Šumarsko preduzeće "Podgorica" AD, Podgorica	Forestry
Šumarsko preduzeće "Pljevlja" Ad, Pljevlja	Forestry
Šumarsko preduzeće "Rožaje" AD, Rožaje	Forestry
Šumarsko preduzeće "Žabljak" AD, Žabljak	Forestry
Tržni centar AD, Mojkovac	Trade

Name of the Company	Sector
Turist-Bijelo Polje, Bijelo Polje	Tourist services
Željeznica Crne Gore, Podgorica	Railway transport services
Zavod za izgradnju Budve AD, Budva	Construction and urban planning
"Zimossport" AD, Žabljak	Production of wool garments

Companies undergoing privatization through public tenders

Name of the company	Sector
Kombinat aluminijuma AD, Podgorica	Aluminium production
"Polimka", Berane	Leather industry
"Bokeljka", Kotor	Chemical production
"Radvent" AD, Nikšić	Metal industry
MMK "Standard" AD, Nikšić	Trade
"Promont" AD, Nikšić	Erection services
"Centrojadranski" AD, Bar	Trade
Podgorička banka AD, Podgorica	Banking services
Pljevaljska banka AD, Pljevlja	Banking services
HTP "Boka", AD, Herceg Novi	Tourist services
HTP Ulcinjska rivijera, Ulcinj	Tourist services

Question 49

How many state-owned companies have been privatized to date?

Answer:

The first stage of transformation of the economy, which was finalized by the end of 1997, transformed the former socially-owned companies into shared state ownership (generally 60 per cent) and private ownership (generally 40 per cent through transfer of stock to the workers). Most of these transformed companies have been further privatized, but statistical data are not available. Those companies that remain totally or largely state owned are utilities companies, electric power generators, airports, the railway of Montenegro, and public institutions of general interest (health and education).

In the first half of 2005, privatization under Article 2 of the Law on Privatization of the Economy (transfer of ownership of the transformed state capital in companies and capital transferred on funds, and change of state owned capital) continued through public tenders, public auctions and stock exchange. Forty-three companies were sold through tenders, (including twelve companies in bankruptcy) and five companies were sold through public auction.

Question 50

How many more state-owned companies does Montenegro plan to privatize?

Answer:

Around 70 per cent of the state owned capital has been privatized so far, and full privatization of Montenegrin economy has been planned. In order to be more efficient in procedures and monitoring of the realization of plans, at the beginning of each year, the Government enacts an annual privatization plan. The annual privatization plans are carried out in accordance with international legal and financial consultants, which contributes to the quality of process and better privatization results.

Question 51

What firms and enterprises does Montenegro not plan to privatize?

Answer:

Montenegro plans full privatization of the economy.

Question 52

Can foreign persons and companies participate in the privatization process? Are there any limitations on investment by foreign persons or entities?

Answer:

Yes. Foreign and domestic investors have equal treatment in privatization in Montenegro. The Decree on Sale of Shares and Company Assets by Public Auction (RM OG No. 20/04) and Decree on Sale of Shares and Company Assets by Public Tender (RM OG No. 65/03) prescribes that "all natural and legal persons, both domestic and foreign, have the right to participate in tenders/auctions".

The Law on Foreign Investment (RM OG No. 52/00) provides free transfer and re-investment of the profit and payment abroad. Foreign investors have national treatment, i.e. same rights and duties as domestic investors, with a possibility to be shareholder in the company without any limitations and the buyer of real estate (subject to reciprocity). Tax rates and related tax relief and benefits are identical for foreign and domestic persons.

There are no restrictions regarding participation of foreigners in the privatization process beside those prescribed in the Law on Foreign Investment. The FI law prescribes that a foreign person may invest in production and trade in ammunition and weapons and in border areas and national parks only jointly with a domestic person, and that the share of a foreign investor in such situations may not exceed 49 per cent.

Question 53

Please list the state-owned (or publicly or "socially" owned) enterprises where privatization has not yet commenced, indicating the associated government ministry or agency that administers them, describing their economic functions, and listing the sectors and goods associated with these firms.

Answer:

Privatization has been initiated in all Montenegrin companies (private capital exists in all companies) through the process of preparation of the development strategy and privatization strategy and through selling of parts of assets and company's active.

Question 54

WT/ACC/CGR/3 states that Montenegro's privatization program is subject to annual adjustment. Please describe, and demonstrate in tabular form, Montenegro's progress to date in privatization.

Answer:

Privatization income since 1997 (€ 1,000's):

Model of selling	Tender	Auction	Stock exchange	Bankruptcy	Total
1995-1999	37,502	-	-	-	37,502
2000	-	1,880	-	-	1,880
2001	23,384	3,687	-	-	27,071
2002	133,555	2,080	768	-	136,403
2003	48,046	2,954	4,407	5,690	61,097
2004	75,640	1,905	5,753	24,395	107,693
2005	181,287	-	-	-	181,287

Note: The trend of increased privatization income since 1997 is obvious from the table above.¹

Increase is also present at the capital market. The total trade of Montenegrin companies on the stock exchange increased from € 767,630 in 2002 to € 4,407,444 in 2003 and € 5,752,630 in 2004. Along with the increase in the volume of transactions, there was also an increase in market value of the shares of companies.

Question 55

WT/ACC/CGR/3 identifies eight sectors in which Montenegro expects joint ventures will provide models of investment. Please provide additional information on the joint venture requirements for these eight sectors.

Answer:

It is not possible to provide detailed information on joint venture requirements in these sectors in the abstract. Such information will be available through the normal tender process. In many cases joint ventures will be the product of negotiation between private sector parties.

Question 56

Please describe the importance of these sectors.

Answer:

These sectors are important sectors of the Montenegrin economy. In many of these sectors, foreign investment is the most likely route to rapid improvement.

Question 57

Please outline the remaining steps Montenegro intends to take to complete its privatization program and about how long this should take, i.e., when will it be finished, and whether full privatization is ever contemplated?

Answer:

Full privatization of the economy is expected within the next three years.

¹ Financial result in 2002 results of the selling of shares of Jugopetrol Kotor

Question 58

Approximately what portion of Montenegro's GDP, imports, and exports are currently accounted for by state-owned (or publicly or "socially" owned) enterprises?

Answer:

Available data from MONSTAT show that the private sector accounted for 46 per cent of GDP in 2002 and 56 per cent in 2003. The rest of the GDP resulted from companies in state and mixed ownership. Data for 2004 are not yet available. There are no statistics on the share of imports and exports accounted for by state owned companies.

Question 59

In Table II.4, Montenegro identifies the establishment of stronger ties between agriculture and tourism as a priority sector. Please explain exactly what is meant by "domestic food for foreign guest"?

Answer:

The Government of Montenegro identifies tourism as a priority sector. Therefore, numerous activities are in place in order to improve tourism in Montenegro. One of these is a program called "domestic food for foreign guests" which encourages guests to try Montenegrin specialties such as prsuta, Montenegrin cheese, kajmak, and wine. The idea is not to discriminate between domestic and imported food, but to promote traditional Montenegrin food with characteristics that derive from its geographical origin.

Question 60

Please clarify whether any restrictions exist for foreigners wishing to participate in the privatization process.

Please also explain whether any sectors are excluded from privatization apart from the ones mentioned on page 11 (goods of general use, e.g. public roads, parks, squares, streets, and natural resources).

Answer:

The Decree on Sale of Shares and Company Assets by Public Auction (RM OG No. 20/04) and Decree on Sale of Shares and Company Assets by Public Tender (RM OG) prescribes that "all natural and legal persons, both domestic and foreign, have right to participate on tender/auction". Therefore there are no restrictions regarding participation of foreigners in the privatization process beside those prescribed in the Law on Foreign Investment (RM OG No. 52/00). The FI law prescribes that a foreign person may invest in production and trade in ammunition and weapons and in border areas and national parks only jointly with a domestic person, but the share of the foreign investor may not exceed 49 per cent.

The Law on Basic Property Relations (FRY OG No. 29/96) requires that foreign investors may acquire real estate in Montenegro only on the basis of reciprocity.

There are no other sectors excluded from privatization beside those mentioned on page 11.

III. FRAMEWORK FOR MAKING AND ENFORCING POLICIES AFFECTING FOREIGN TRADE IN GOODS AND TRADE IN SERVICES

1. Powers of executive, legislative and judicial branches of government

Question 61

Please describe the process through which Montenegro's acceptance of the WTO Agreements will be achieved. Please describe how Montenegro will ratify or accept the protocol package approved by the WTO General Council at the conclusion of the accession process. In addition, please explain the role of the State Union in the ratification process.

Answer:

The Constitution of Montenegro (RM OG No. 48/92) prescribes that international agreements approved by the Government must be submitted to the Parliament for ratification by a simple majority. Under Article 14 of the Constitutional Charter of the State Union, the member states may be members of international organizations where sovereignty is not required. Therefore, the State Union will have no role in the ratification process.

Question 62

What will be the status of WTO provisions after the WTO is ratified, e.g., will they supercede conflicting domestic law? Will conflicting domestic laws still have force until repealed?

Answer:

The supremacy of international law is a general rule of the Constitutional Charter (Article 16), which means that international agreements take precedence over the laws of the Union and of the member states. In case of conflict, The Court of Serbia and Montenegro is empowered to repeal laws, other regulations and legal acts, which are, *inter alia*, contrary to the ratified international agreements.

Question 63

What process will be needed to complete procedures relating to WTO accession?

Answer:

The Constitution of Montenegro (RM OG No. 48/92), Articles 81 and 94 provides that international agreements approved by the Government must be submitted to the Parliament for ratification by a simple majority. No other formalities are required.

2. Government entities responsible for making and implementing policies affecting foreign trade

Question 64

WT/ACC/CGR/3 explains that "At the State Union level, the Ministry of Internal Economic Relations is responsible for enacting substantive law with respect to standardization, measures and precious metals, and intellectual property."

Please describe the process through which the WTO provisions concerning matters within the competence of the State Union will be ratified. How will those laws be integrated into domestic legislation?

Answer:

Although some of the laws governing WTO provisions have been or will be passed at the State Union level, Montenegro, rather than the State Union, will accept the WTO obligations. Montenegro will ratify the WTO agreements; no State Union ratification is required. By the date of accession, all relevant State Union laws will be WTO-compliant, and directly effective on Montenegro.

Question 65

Please clarify the role the State Union will play with regard to "measures and precious metals."

Answer:

The Bureau of Measures and Precious Metals, within the Union Ministry of Internal Economic Relations, is in charge of implementing the Law on Units of Measurements and Measuring Instruments (FRY OG No. 80/94, 83/94, 28/96 and 12/98) and the Law on Control of Precious Metal Articles (FRY OG No. 80/94, 83/94 and 28/96). The Bureau has its organizational unit in Montenegro-Control of Measures. A new law on metrology is being currently drafted at the Union level; it also provides operation of the Bureau organizational unit in Montenegro. Montenegro will enact an enforcement law specifying penalties for misdemeanours prescribed in the substantive law enacted at the State Union level.

Question 66

Please list all Ministries, agencies, and offices with roles in international trade, outlining their trade-relevant responsibilities.

Answer:

Please see the table of agencies involved in international trade in Annex 1.

Question 67

Please provide to the Working Party an update on the Action Plan between Serbia and Montenegro. Which elements remain, and what steps are being taken to achieve those elements?

Answer:

The Action Plan (RM OG No. 42/03, 81/04) deals in detail with harmonization of the economic systems of the member states Serbia and Montenegro. However, as a result of recent amendments, the requirement to harmonize tariff, trade policy, tax policy and SPS measures between the two member states has been deleted. Montenegro and Serbia continue to maintain entirely separate customs territories and to act independently with respect to tariff and trade policy, as well as sector policies and other related economic topics. There are no remaining elements that need to be harmonized. The SPS coordination office has been abolished.

3. Division of authority between central and sub-central governments

Question 68

Please describe local or regional governments' or governmental entities' authority, if any, to apply taxes, to set regulations for investment, or to grant benefits to domestic firms or to domestic goods or imports.

Answer:

There are no local or regional authorities in Montenegro that may set regulations for investment or grant benefits to domestic firms or domestic goods or imports.

According to Article 6 of The Law on Local Self-Government Financing (RM OG No. 42/03, 44/03) municipal can induct following taxes:

1. surtax on personal income tax;
2. tax on real property;
3. tax on consumption of alcoholic and non-alcoholic beverages;
4. tax on vacant construction land; and
5. tax on company name.

Question 69

Please indicate whether, to what extent, and how the central authorities exercise ultimate authority over these activities, if they exist.

Answer:

The Ministry of Finance is responsible for collection of all taxes through organizational units of the Tax Administration and for correct implementation of all tax laws. Therefore, in situation when taxes are applied by the municipality, the Ministry of Finance has supervisory authority.

Question 70

Please describe in detail how the government intends to ensure that sub-central entities observe WTO rules and what the government would do if an instance where WTO rules were violated by a sub-central entity were brought to its attention.

Answer:

Sub-central entities do not have competences in areas related to WTO rules. A violation of WTO rules by a local authority would be corrected by the responsible Ministry of the Government.

Question 71

Please describe in detail the trade regime which is applied vis-à-vis Serbia. What customs controls and procedures apply at the boundary line between the two republics?

Answer:

Procedures for goods crossing the border between Serbia and Montenegro are regulated by the Decree on Procedure with Goods and Passengers at the Border between Montenegro and Serbia (RM OG,

No. 26/03). There are several customs points at the border between the member states where customs surveillance and control is conducted. Goods of domestic origin in either Serbia or Montenegro are exempt from payment of customs duties or other charges when entering the other member state. Goods are considered to be of domestic origin if they are produced in whole in Serbia or Montenegro, or if at least 51 per cent of their value was added in Serbia or Montenegro.

Imported goods that are subject to SPS controls are required to have authorization from the Ministry of Agriculture of the member state that is the final destination of the goods. This approval is administrative in nature, and is intended to ensure that the goods to be imported have the proper documentation from the exporting country, are not from areas known to have plant or animal diseases, are from sources possessing the necessary certifications allowing them to export, and to ensure that the goods are imported through the proper border post.

With the necessary import approvals, goods imported from outside Serbia and Montenegro are subjected to appropriate SPS inspections at the State Union border by officials of Serbia or of Montenegro, as appropriate. When goods imported and inspected by one member state are then further exported to the other member state, the SPS inspections done in one member state are accepted in the other.

Domestic goods of Montenegrin or Serbian origin, inspected by SPS authorities in the originating member state, may enter the other member state without further SPS inspection. Such transactions do not require the Ministry approvals required of imported goods.

Goods in transit through one member state to the other will be sealed at the State Union border and inspected by the importing member state at the border between Montenegro and Serbia. Goods of Montenegrin origin in transit through Serbia in order to be exported have status of domestic goods and vice versa.

4. Any legislative programmes or plans to change the regulatory regime

Question 72

WT/ACC/CGR/3 states that Montenegro "plans to enact other laws necessary for the WTO accession."

Please describe these other laws Montenegro intends to enact and prepare a legislative action plan that will help the Working Party better understand the content, steps, and timing Montenegro's plan to implement WTO in its trade regime.

Answer:

Please see the table below with laws related to WTO accession that are in drafting procedure.

Question 73

Has this legislation been initiated yet? If so, please indicate in the action plan where it is in the process of enactment, e.g., in development, in governmental clearance, proposed to the parliament, etc.

What is the status of the SPS-compliant laws referenced in WT/ACC/CGR/3.

Answer:

Please see the table below.

Law (L)/Amendments to the existing Law (A)	Level	Relevant WTO Agreement	Initial Draft	Deadline	Adopted by	
					Govt	Parlmt
Customs Law (A)	Montenegro	Customs Valuation, Rules of Origin, GATT, TRIPS	--		--	
Customs Tariff (L) HS 2002	Montenegro	GATT	January 2005	End of 2005		
Law on Standardization (L)	Union	TBT	2001	End of 2005		
Law on Accreditation (L)	Union	TBT	2001	End of 2005		
Law on Metrology (L)	Union	TBT	2002	End of 2005		
Law on Conformity Assessment (L)	Union	TBT	2004	End of 2005		
Law on Food (safety and quality control) (L)	Montenegro	SPS, TBT	--	2006		
Law on Plant Health Protection (L)	Montenegro	SPS	2005	End of 2005		
Veterinary Law (A)	Montenegro	SPS				
Law on Competition (L)	Montenegro	GATT, TRIPS, GATS	2002	July 2005	May 2005	
Law on Public Procurement (A)	Montenegro	Government Procurement	March 2005	End of 2005	--	
Law on Accounting and Auditing (L)	Montenegro	GATS	January 2005	July 2005	April 2005	
Law on Insurance (L)	Montenegro	GATS	2002	End of 2005		
Law on Current and Capital Transactions with Abroad (L)	Montenegro	GATS	2003	July 2005	May 2005	
Law on Seeds (L)	Montenegro	SPS, TBT	2005	End of 2005		
Law on Planting Material (L)	Montenegro	SPS, TBT	2005	End of 2005		
Law on Pesticides (L)	Montenegro	SPS, TBT	2005	End of 2005		
Law on Fertilizers (L)	Montenegro	SPS, TBT	2005	End of 2005		
Law on Plant Varieties Protection (L)	Union	SPS, TBT	2004	End of 2005		
Criminal Code (A)	Montenegro	TRIPS	2005	End of 2005		
Enforcement Law for Intellectual Property Rights (L)	Montenegro	TRIPS	2005	July 2005	2 June 2005	21 July 2005
Law on Optical Discs (L)	Montenegro	TRIPS	2005	End of 2005		
Law on Excise Tax (A)	Montenegro	GATT		End of 2005		

Question 74

Please provide the following laws and legal instruments for Working Party review (in addition to other laws requested herein):

- **Customs Law (RM OG No.7/02, 38/02, 72/02, 21/03, 31/03, 29/05);**
- **Law on Customs Service (RM OG No. 7/02, 29/05);**
- **Foreign Trade Law (RM OG No. 28/04);**
- **Law on Foreign Investment (RM OG No. 52/00); and**
- **The Decision on Control List for Export and Import of Goods (RM OG No. 44/04.**

Please also provide all decrees, decisions, and regulations relevant for WTO associated with these laws for WTO review.

Answer:

Montenegro will submit all the requested laws, decrees, and regulations, to the Working Party together with these answers, with exception of the Law on Customs Service and Decision on Control List which will be provided prior to first Working Party meeting.

6. Description of judicial, arbitral or administrative tribunals or procedures

Question 75

Please describe the right of appeal within Ministries of importers and exporters of administrative decisions taken by the authorities on issues covered by WTO provisions, e.g., customs valuation; classification; application of tariffs, taxes and customs charges; licensing or other non-tariff measures, intellectual property rights, etc. Please cite relevant legal instruments that establish this right.

Answer:

In Montenegro, administrative appeals may be lodged against decisions of the competent authority related to customs valuation, classification of goods, application of tax and customs tariffs, approvals and other non-tariff measures. The Law on General Administrative Procedure (RM OG No. 60/03) generally stipulates that a party is entitled to an appeal against a first-instance ruling to a higher rank official of the office concerned. Such a second-instance ruling is not further administratively appealable.

The Administrative Court decides upon complaints in an administrative dispute procedure. Against its decision, it is possible to lodge extraordinary legal remedies to the same Court or to the Supreme Court.

Question 76

Please describe the right of appeal to a tribunal independent of the Ministry where the first administrative action and appeals were taken. Are appeals to the courts possible? Please cite relevant legal instruments that establish this right.

Answer:

A second-instance decision may be appealed to the Administrative Court under the Law on Administrative Disputes (RM OG No. 60/03). Such an appeal may also be lodged against a first-instance administrative or other act that is not administratively appealable, where the competent administrative body has failed to act properly on an administrative appeal, or where the competent administrative body has failed to act in the first place ("silence of administration").

In case of a decision of a State Union agency (such as the Intellectual Property Office), the competent court of appellate jurisdiction is the Court of Serbia and Montenegro. This court may rule on a "request for assessment of the legality of an administrative act" for second instance administrative decision, first instance decisions that may not be appealed in the administrative procedure and in cases when the competent authority didn't take action in the administrative procedure within the prescribed period of time ("silence of administration"). The decision of the Court is final and is binding on the agency making the original decision.

IV. POLICIES AFFECTING TRADE IN GOODS

1. Import Regulation

(a) Registration requirements for engaging in importing

Question 77

WT/ACC/CGR/3 states that "any person may import or export goods subject to their status under the relevant legislation."

Please explain what is meant by "subject to their status"?

Answer:

"Status" is defined principally by the Law on Business Entities, which provides for "entrepreneurs," who are not legal entities, and for various forms of legal entities. Natural persons who are not registered as entrepreneurs may only import goods for their personal or family use. Entrepreneurs and legal entities may import and export in connection with their registered activities. Certain activities can be undertaken only by prescribed forms of legal entity (for example, wholesale trade may not be undertaken by an entrepreneur, and a bank may only be organized as a joint stock company).

Question 78

What is meant by "under the relevant legislation"?

Answer:

"Relevant legislation" refers to legislation governing a particular sector of the economy, such as laws governing food safety, medical supplies and pharmaceuticals, fertilizers, etc.

Question 79

Does "any person" apply equally to foreign and domestic natural and legal persons? If not, what are the differences?

Answer:

The term "any person" applies equally on both foreign and domestic persons.

Question 80

WT/ACC/CGR/3 states that according to Montenegro law, to import, a firm or other legal person must:

- Register as a business at the Central Register of the Commercial Court;**
- Obtain a statistical card from the Bureau of Statistics; and**
- Register with the customs payers register to obtain a customs number.**

Please confirm that these procedures are the only requirements necessary for a potential trader to be able to import goods.

Answer:

Except for tax obligations, which apply equally to foreign and domestic persons, these are the only requirements for a potential trader. It is important to stress that obtaining a statistical number and customs number are not requirements for registration in order to be involved in foreign trade: these are assigned automatically to an importer. In addition, Customs now accepts the statistical number and keeps the register of importers based on statistical number without issuance of new customs number. There is no longer a need for two separate numbers.

Question 81

Are the same requirements applied to domestic and foreign owned-businesses seeking to import?

Answer:

Yes, the same requirements apply to domestic and foreign owned-businesses seeking to import.

Question 82

What are the costs associated with obtaining a statistical card and registering for a customs number? Does the cost depend on the type of legal entity requesting the documentation? Are these fees a one-time expense or must they be renewed? If so, how often? What other fees are associated with registering to import?

Answer:

Obtaining a statistical number (customs number) is automatic and costs € 10. There is no need for renewal. There are no other fees associated with registering as an importer.

Question 83

What is the purpose of having a statistical number and a customs number?

Answer:

The purpose of having a statistical number (also now used as a customs number) is to keep the register of importers and keep statistics up to date.

Question 84

When registering, do business entities need to state specifically in their articles that they will be involved in foreign trade? Do business entities need to specify by tariff number the products they will import or export?

Answer:

When registering in the Commercial Court Register, a business entity must specify the proposed activities of the company. Therefore, potential importers have to list all activities by their codes, but there is no need to state that they will engage in trade in order to do so. A company that intends to engage in foreign trade has to state that in articles of establishment (statute). There is no need to specify which products are going to be imported.

Question 85

Can an individual register as an importer without forming a separate legal entity?

Answer:

Yes, by registering as an entrepreneur.

Question 86

Are there any capitalization requirements for individuals, partnerships, and limited partnerships? If so, what are they? Would they apply to a firm attempting to register solely for the purpose of importing, not for domestic distribution?

Answer:

There are no capitalization requirements for individuals and partnerships. The capital requirement for limited partnerships is € 1.

Question 87

Why are significantly different registration rates charged for joint stock versus all other legal entities?

Answer:

The charge of € 50 for registration of a joint stock company (as opposed to € 10 for a limited liability company or a partnership) reflects the greater complexity of the registration.

Question 88

What is the lifetime of the registration? Must the registration, and the fee, be renewed?

Answer:

Article 86 of the Law on Business Entities (RM OG No. 6/02) prescribes that JS, LLC and limited partnership registrations are valid for one year, and may be renewed annually by notification. The fee for notification of renewal is € 1, or if the initial registration has expired, € 100.

Question 89

Please indicate how requirements to register as an importer differ from those applied to those wishing manufacture or distribute goods internally.

Answer:

There are no differences between registration requirements for an importer compared with requirements for internal trader.

Question 90

How many of these steps are required for a potential importer in Montenegro to purchase similar merchandise from a domestic firm for similar purposes?

Answer:

Please see answer above.

Question 91

Please describe the registration process with the Ministry of Health to import, export, sell or store poisonous substances.

Answer:

Legal persons and entrepreneurs meeting the requirements in terms of the staff, space (facilities), technical requirements, hygiene and the requirements in terms of equipment may engage in trade in poisonous substances. Approval for trade in poisonous substances is issued by the republic sanitary inspection for wholesalers and by the municipal sanitary inspection for retailers.

Question 92

WT/ACC/CGR/3 states that only legal persons "with a seat at the territory of Montenegro" can import pharmaceuticals.

Please clarify what is meant by "a seat in the territory of Montenegro".

Answer:

In this context, the term means being registered in and having an address in Montenegro.

Question 93

Please clarify whether this law prohibits foreign pharmaceutical manufacturers from importing into Montenegro without obtaining a licence for domestic production.

Answer:

Foreign pharmaceutical manufacturers are not permitted to import directly into Montenegro. However, they can make arrangements with an existing company registered in Montenegro, or establish their own Montenegrin subsidiary for trading and importing pharmaceuticals. There is no requirement to have a licence for domestic production in order to engage in trade and importing.

Question 94

Please describe the process for obtaining a licence to import pharmaceutical products into Montenegro.

Answer:

To engage in trade in pharmaceuticals (including importing), a company must be approved by the Ministry of Health. Approval is issued for an unlimited period if all conditions prescribed by the Law on Medicines (RM OG No. 80/04) are fulfilled.

For details please see the questionnaire on licensing system in Annex 2.

Question 95

Please clarify whether foreign persons can import pesticides.

Answer:

Pesticides may only be imported by a legal entity registered in the commercial court, which effectively creates a domestic legal person. Such a domestic person may be wholly foreign-owned.

Question 96

Does the Law on Tobacco (RS OG No. 80/04) also apply to domestic producers of tobacco?

Answer:

Yes. The tobacco law applies equally to both domestic and foreign producers of tobacco.

Question 97

Please describe the registration process under this law. Are there any fees associated with registering under this law? What administration authority is responsible for registering importers, exporters and entities? Please provide a copy of this Law.

Answer:

A licence from the Agency for Tobacco is required for wholesale trade in tobacco and tobacco products, including importing. To be licensed, a company must have warehousing facilities for storage of at least 30 tons of cigarettes, means of transportation and signed contracts for regular supply with the manufacturer and the exporter of tobacco. The Agency for Tobacco issues licenses within 30 days of receipt of an application. Licenses are valid for five years. The fee for the licence is € 150,000. An importer who imports exclusively other tobacco products (cigarillos, finely shredded tobacco - for rolling cigarettes and other smoking tobacco) must pay a fee of € 30,000 for the licence.

Approval for the retail sale of cigarettes is also required. The conditions for issuance of a retail licence are: pre-contract on supply, signed with the wholesale trader; adequate business facility and having paid all public debts (debts owed in any form of public revenue). The licence is issued for a two-year period, and costs € 100 for each retail facility.

The Agency for Tobacco maintains the register for processors of tobacco; producers of tobacco; importers, exporters and transit of tobacco; wholesalers and retail sellers of tobacco and register of tobacco brands placed in circulation in Montenegro.

The Law on Tobacco will be provided prior to the first Working Party meeting.

Question 98

From the information provided, we understand that no particular restrictions on the trading rights of foreign economic operators exist. Please confirm.

Answer:

The Foreign Trade Law (RM OG, No. 28/04) prescribes that all persons may conduct foreign trade activities in accordance with their legal and commercial capacities, and in accordance with relevant

legislation regulating commercial activities. According to Article 11 of the Foreign Trade Law, any person may import or export goods subject to their status under relevant legislation.

In order to be engaged in foreign trade, a firm has to fulfil certain conditions, which apply equally to domestic and foreign persons. In particular, a firm:

- Must be registered at the Central Register of the Commercial Court; and
- Must obtain a "statistical" number (customs number) from the Montenegrin Bureau of Statistics

These are only requirements for potential trader. It is important to stress that obtaining a statistical number and customs number are not requirements for registration in order to be involved in foreign trade: these are assigned automatically to one importer. Furthermore, Customs accept statistical number and keep the register of importers based on statistical number without issuance of new customs number. So, there is no need for importer to get two numbers anymore. The Customs Administration imposes no additional requirements with regard to registration of firms intending to engage in import or export.

(b) Characteristics of national tariff

Question 99

WT/ACC/CGR/3 states that the Montenegrin tariff nomenclature is based on the HS 1996, but that Montenegro is working on a new nomenclature based on HS 2004. Is this HS 2002? What is the status of Montenegro's conversation to HS 2002? Has this new nomenclature entered Parliament? If not, when is it scheduled for consideration by the Parliament? What is the expected enactment date?

Answer:

Yes. Montenegro will enact a new Law on Customs Tariff based on HS 2002 with latest changes of 2004. The Law is planned to be passed by the end of September 2005. The Law will be provided to the Working Party as soon as it is enacted. This new nomenclature has not yet entered the Parliament.

Question 100

Please confirm that Montenegro's system of tariff classification conforms to either the HS 1996 or HS 2002 system to at least the six digit level.

Answer:

Montenegro's new Law on Customs Tariff is based on HS 2002, and conforms to the EU tariff nomenclature with 2004 changes to the 8 digit level.

Question 101

Does Montenegro expect to negotiate market access on the basis of HS 2002? If not, on what basis?

Answer:

Montenegro expects to negotiate market access on the basis of HS2002, with the EU tariff nomenclature with 2004 changes.

Question 102

Please provide an electronic version, in excel format, of current applied rates with product description at the national tariff line level.

Answer:

The excel file with currently applied HS 1996 tariff nomenclature in Montenegro has been submitted to the Secretariat (please see document WT/ACC/CGR/6/Add.1).

Question 103

Where tariff duties differ and goods must clear customs in Montenegro to enter Serbia, how and where is the duty assessed?

Answer:

Procedures for goods crossing the border between Serbia and Montenegro are regulated by the Decree on Procedure with Goods in Trade with the Republic Montenegro (RS OG, No. 45/03 and 51/03) and the Decree on Procedure with Goods and Passengers at the Border between Montenegro and Serbia (RM OG No. 26/03).

It is not of crucial importance whether the customs duties differ. Goods may be dispatched to Serbia through Montenegro in transit procedure, in which case the customs debt would not be collected at the border of Montenegro, it would be collected at the border of Serbia.

Goods cleared by the customs authorities of Serbia are goods with foreign status, and would be subject to customs duties if imported into Montenegro.

In accordance with the Decree on Procedure with Goods and Passengers at the Border between Montenegro and Serbia (RM OG No. 26/03), customs authorities at the customs check point determine status of imported goods as domestic or foreign goods.

Goods of foreign origin imported to Serbia or Montenegro and entering from the territory of the other member state are cleared at the customs office of the importing member state. There are several customs points at the border between the member states where measures of customs supervision and control are conducted.

Goods of foreign origin dispatched from Montenegro to Serbia by road, railway and air, are to be reported to customs authorities of Serbia at the customs control point, and subsequently, under appropriate measures of customs supervision, dispatched to the nearest customs house in order to be declared for the appropriate customs procedure. Such goods may then be dispatched to any inland customs office, under customs supervision and control, where the goods will be cleared. However, excise goods must be declared and cleared at the same customs house (the nearest one).

Question 104

Please provide a list, by HS 10-digit tariff number, of the 56 tariff lines of agricultural products designated as "strategic goods". What defines a "strategic good"?

Answer:

Please see table below with 56 agricultural products in HS 1996:

Tariff item	Tariff item
0203111000	0203119000
0203121100	0203121900
0203129000	0203191100
0203191300	0203191500
0203195500	0203195900
0203199000	0203211000
0203219000	0203221100
0203221900	0203229000
0203291100	0203291300
0203291500	0203295500
0203295900	0203299000
0402291100	1001100010
1001100090	1001900010
1001900020	1001900030
1002000010	1002000090
1003001000	1003009010
1003009090	1004001000
1004009000	1005101000
1005109000	1005900010
1005900020	1005900090
1101000000	1201000000
1214100000	1501001900
1507109000	1512110000
1512190000	1515290000
1517101000	1517109000
1517901000	1517909000
1701990010	1701990020
1901100000	2304000000

The term "strategic product" in this context means a food product, significant for the living standard of citizens, that is not produced in Montenegro. Therefore, Montenegro has an interest in maintaining zero per cent or other very low tariff rate on these products.

Question 105

Will the customs duties for these 56 products be harmonized with those of Serbia within three years of adoption of the Law on the Action Plan? Or will the period be extended two additional years?

Answer:

Recent amendments to the Law on the Action Plan (RM OG No. 1/05), deleted requirements to harmonize tariffs, trade and tax policy between Serbia and Montenegro. Therefore, there is no need for further harmonization between two member states in those areas. Montenegro will keep its tariff duties on these 56 products.

Question 106

Please provide an update on the status of the Law that would change Montenegro's customs tariff nomenclature to HS 2004. Has it been submitted to Parliament as planned? When can adoption be expected?

Answer:

There is a draft Law on Customs Tariff based on HS 2002 with latest changes of 2004. The draft law is based on the EU nomenclature. This Law is planned to be passed by the end of 2005. The draft Law will be provided to the Working Party prior to the first meeting.

(c) Tariff quotas, tariff exemptions

Question 107

WT/ACC/CGR/3 states that travellers from abroad can enter non-commercial goods "of [a] prescribed kind, value and quantity" free of import duties. Please describe the "kind, value and quantity" of goods eligible for duty-free treatment.

Answer:

Montenegrin citizens and foreign citizens who have permanent residence in Montenegro may import goods carried with them up to a value of € 150. The decree on Procedure for Realization of Customs Duty Relief (RM OG No. 22/03) prescribes that goods of a non-commercial nature in the personal luggage of travellers from abroad that are intended for personal use are duty-free.

Question 108

WT/ACC/CGR/3 states that Montenegrins situated in "the frontier strip" may enter duty free for certain goods from the frontier strip of a neighbouring country.

Please provide a definition of "frontier strip."

Answer:

The term "border district" used in the Law on Foreign Investment is the same as the term "frontier strip" used in the Customs Law, but at this time without precise definition. As defined in the Law on Crossing of the State Border and Movement in the Frontier Strip (RM OG No. 68/02), the frontier strip comprises the territory of Montenegro within 100 meters of the state border of Montenegro on land, and within two miles of the boundary line of the territorial waters (this is definition of the frontier strip that is mainly used for the purpose of police surveillance at the border).

At the time of enactment of the Customs Law and the Law on Foreign Investment in Montenegro, the old federal Customs Law, which defined a "frontier strip" that was ten kilometres wide, was still valid and therefore the Montenegrin Customs Law and Foreign Investment Law did not include a definition of the frontier strip. In the meantime, the old federal Customs Law has been abolished, and the only provision that now defines the frontier strip is that from the Law on Crossing of the State Border and Movement in the Frontier Strip, which defines frontier strip mainly for police surveillance purposes. Montenegro intends to amend the Customs Law to define the frontier strip precisely.

Question 109

Do any products, other than the agricultural products listed, benefit from special treatment upon entering "the frontier strip"?

Answer:

No. Other products may not benefit from this provision.

Question 110

Can these products enter the general stream of commerce for circulation through the entire country or are they intended solely for the personal consumption of the purchases? If the latter, how does Montenegro prevent such general circulation?

Answer:

The rationale behind this provision is facilitation of movements of people and goods in the border region of neighbouring countries. Goods falling under this provision are intended for personal use and not for placing in commercial channels. Montenegro prevents general circulation of goods with customs supervision at the border.

Question 111

For domestic goods re-entering the country within two years of being exported, what is the process for seeking duty-free entry under Article 185 of the Customs Law? What type of documentation must be submitted to warrant duty free entry? Is exemption granted automatically?

Answer:

Exemption is not granted automatically. Article 185 of the Customs Law prescribes that domestic goods that have been exported and are returned within two years and released for free circulation shall be granted relief from customs duties at the request of the declarant. In accordance with the Decree on Implementation of the Customs Law, returned goods may have such treatment only if the declarant submits evidence proving that the exported and returned goods are the same.

Question 112

Please confirm that the seasonal duties, not exceeding 20 per cent *ad valorem*, are in addition to regular customs fees. For example, if a product has a customs duty of 10 per cent, the total customs duty could be as high as 30 per cent.

Answer:

We confirm that seasonal duties are in addition to customs duties. Montenegro will negotiate tariff bindings that include all seasonal customs duties prior to accession to WTO.

(d) Other duties and charges, specifying any charges for services rendered

Question 113

Annex 10 lists fees and charges applied to imports and exports authorized by the Law on Administrative Fees.

Please confirm that this annex and the additional information provided in section IV.1(d) of WT/ACC/CGR/3 list all non-tariff charges, surcharges, and fees, of whatever kind, that are applied to imported and exported goods.

Answer:

Yes, we confirm that this annex and the additional information provided in section IV.1(d) of WT/ACC/CGR/3 list all non-tariff charges, surcharges, and fees, of whatever kind, that are applied to imported and exported goods.

Question 114

Please confirm that Annex 10 lists all licensing fees. Are licensing fees the same for both domestic and foreign importers? Please provide a chart that lists all fees by HS number.

Answer:

Annex 10 lists all licensing fees. Licensing fees are same for both domestic and foreign importers.

It is not possible to list all fees by HS number (e.g. "Fee for a veterinary sanitary certificate on the health status of export consignments" would require all tariff items from Customs Tariff of animal origin to be listed). A complete tariff schedule has been submitted to the secretariat (please see document WT/ACC/CGR/6/Add.1).

Question 115

Please clarify whether the special duties listed in Exhibit A10.2 are in addition to an *ad valorem* rate or if these products are only subject to the specific rates listed.

Answer:

Special duties listed in Exhibit A10.2 are in addition to an *ad valorem* rate.

Question 116

Please distinguish between charges for services rendered, e.g., customs processing, licensing, etc., and charges that are simply applied for revenue purposes.

Answer:

There are no charges applied for revenue purposes. Montenegro only applies charges for services rendered.

Question 117

Are any of these fees applied to domestic goods? If so, please indicate which ones.

Answer:

Fees for quality control at the border, special charges on import of agricultural and food products, trade related fees charged by the Chamber of Commerce or the Customs Administration are not applied to domestic goods. Administrative fees for issuing licenses, approvals and other acts required for import, export or transit are also not applied to domestic goods. All other administrative fees are applied equally to domestic goods.

Question 118

Many of the custom service fees appear to constitute an additional *ad valorem* duty on imports.

Can Montenegro please explain how the Custom Service charges were developed? If the amount was not based on actual costs for this service, please indicate what the basis is for each charge.

Fees and charges that are not related to a specific service or that are assessed on an *ad valorem* basis are WTO-inconsistent, as such fees must approximate the cost of services rendered, not on the value of the good assessed or for the purpose of raising revenue for general purposes. Please confirm that Montenegro intends to bring its fee schedule into conformity with WTO rules.

Answer:

Montenegro is aware of the problem with the *ad valorem* fees currently applied. All these fees will be changed in order to be fully compliant with GATT Article VIII prior to the date of accession. This process has already been initiated.

Question 119

Please describe the special charges imposed under the Decree on Special Charge on Importation of Agricultural and Food Products. These charges are subject to the provisions of Article VIII of the GATT, and must be related to the cost of services rendered. How does this align with Montenegro's use of *ad valorem* fees? Does Montenegro plan to change these charges to a fixed fee or some other WTO-consistent fee structure?

Answer:

Special charges imposed under the Decree on Special Charge on Importation of Agricultural and Food Products are measures for the protection of the domestic industry and are not related to fees applied for services rendered. Under the new Law on Customs Tariff, these fees are expected to be converted into *ad valorem* tariff duties.

Question 120

WT/ACC/CGR/3 states that Montenegro also imposes an *ad valorem* fee for veterinary control of certain products. This fee is subject to the provisions of Article VIII of the GATT, and must be related to the cost of services rendered. Please explain how the purchase price or selling price on the bill or lading relates to the cost of the service.

Answer:

Montenegro has enacted the Decision on the Amount for Fee for Veterinary-sanitary examination of animals, products, raw materials and waste of animal origin in production and circulation (RM OG No. 51/03, 56.03) which is harmonized with GATT Article VIII: the fee reflects the cost of service rendered and is independent of the value of goods.

Question 121

We would seek further clarification on the following:

- **the fee for customs procedures, which may be a percentage of the customs value (*ad valorem*) or a fixed amount; and**
- **the fee for veterinary – sanitary control of animals, products, raw materials and waste of animal origin in production and traffic, which is charged in percentages, on the basis**

of purchase price and selling price from the bill of lading or invoice, ranging from 0.06 per cent to 1 per cent.

***Ad valorem* fees are not in accordance with the requirements of Article VIII of GATT 1994. These fees should be eliminated or revised to meet the criteria of Article VIII.**

Answer:

Montenegro is aware of problem with the *ad valorem* fees currently applied. All these fees will be changed in order to be fully compliant with GATT Article VIII prior to the date of accession. Changes to convert the *ad valorem* customs procedures fee and fees for veterinary-sanitary control into specific fees have already been initiated.

(f) Import licensing procedures

Question 122

We commend Montenegro for the list of products subject to import or export licensing or approval, contained in Annex 11 of WT/ACC/CGR/3/Add.1. However, we are concerned by the large number of products subject to Montenegro's import licensing scheme. We believe that the breadth of the regime acts as a barrier to trade. We encourage Montenegro to consider whether import licenses are needed for all the goods listed in Annex 11.

Please confirm that all products, especially all agricultural products, subject to import licenses are included in Annex 11.

Answer:

We confirm that all products subject to import licenses, including all agricultural products, are included in Annex 11.

Question 123

Could Montenegro please amend the list in Annex 11 by adding a column indicating the type of licence, approval, permission, or certificate required, and a column indicating whether the licence/approval/certificate for each product is granted automatically or non-automatically, and/or whether the product is subject to prior approval for entry.

Answer:

This information will be provided after the Decision on the Control List classifying goods subject to export or import licenses or approvals is revised following passage of the new Law on Customs Tariffs.

Question 124

Please indicate in each case the reason for the licensing requirement and how it is justified under WTO provisions.

Answer:

Please see the above answer.

Question 125

Please explain purpose/justification for the non-automatic licenses issued by Montenegro for the importation of the products listed in Annex 11 under HS Chapters 65, 69, 72, 84, 85, 87, 90, and 91.

Answer:

The Decision on the Control List for Export and Import of Goods (RM OG No. 44/04) specifies those goods that require an import or export licence. Besides import or export licenses, certain goods require import or export approvals, which depend essentially on meeting technical requirements, regardless of whether they are already on licenses regime or on liberal foreign trade regime. Licenses/approvals are issued by:

- the Ministry of Environment Protection and Urban Planning (LB5 or D5)², for compatibility with environment requirements;
- the Ministry of Health (LB1 or D1), for compatibility with health protection requirements;
- the Ministry of Culture (LB6 or D6) for compatibility with requirements for protection of culture heritage; or
- the Ministry for Agriculture, Forestry and Water Supply (also LB1 or D1), for compatibility with requirements related to pesticides and fertilizers.

Also, the Control List prescribes possibility for import or export of certain goods to be:

- subjected to issuance of a metrology certificate by the organization authorized by the Government of Montenegro (LB2 or D2);
- subjected to issuance of conformity assessment by the organization authorized by the Government of Montenegro (LB3 or D3); and
- subjected to issuance of conformity assessment with the Standardization Law (FRY OG No. 30/96, 59/98, 70/01, 8/03) by the organization authorized by the Government of Montenegro (LB4 or D4).

As can be seen from Annex 11, all goods from HS chapters 65, 69, 72, 84, 85, 87, 90, are subject to import licenses or approvals because their nature requires either compliance with metrology standards; conformity assessment in accordance with the Standardization Law, or compliance with health protection or environment protection requirements. All goods from the listed chapters must fulfil certain criteria which guarantee human protection in order to be placed into circulation. Protection of human, animal and plant health and protection of environment are GATT legitimate reasons for imposing import licenses or approvals, and as such are prescribed in the Foreign Trade Law Article 20.

Question 126

Can an import licence be renewed after expiration of the one-year period, or must a new licence be issued? If renewal is permitted, please describe the process.

² LB stands for goods on liberal regime of export or import; D stands for goods on licensing regime. Number that comes after the LB or D mark denotes the responsible authority for issuance of the licence/approval or type of the certificate that has to follow the good

Answer:

An import licence is valid for the period specified, up to a maximum period of one year. After expiration, a new licence can be issued in accordance with the procedure prescribed in the Foreign Trade Law and Decree for Implementation of the Foreign Trade Law.

Question 127

We appreciate Annex 3 of WT/ACC/CGR/3/Add.1, but it does not contain the questionnaire on import licensing procedures, required by WT/ACC/1. Please provide information on Montenegro's licensing system in the form of a response to the import licensing procedures questionnaire.

Answer:

Please see the questionnaire on the licensing system in Annex 2.

Question 128

Is there also an activity licensing system in place in Montenegro? If yes, which activities are concerned?

Answer:

The Law on Tobacco (RM OG, No. 80/04) prescribes that producers and wholesalers of tobacco have to be licensed by the administrative authority competent for tobacco.

The Law on Energy (RM OG No. 39/03) prescribes that the Agency for Energy issue licenses for following activities (among others that are not related to goods):

- for production, purchase and sale of electricity;
- for transmission, distribution or supply of electricity for purchase or sale for third persons; and
- for commercial transport, warehousing, distribution, sale or supply of gas, oil or oil derivatives.

The Law on Medicines (RM OG No. 80/04) prescribes that only domestic legal persons with a licence issued by the responsible administrative authority may be involved in trade in medicines, including imports and exports.

(g) Other border measures

Question 129

Please describe and provide the rationale for the other border measures imposed on pesticides, fertilizers, chemicals and genetically modified organisms.

Answer:

The Government may, based on Article 20 of the Foreign Trade Law, require licenses for the import or transit of certain goods, based on objective and rational criteria, conditions and procedures. The Government may require import or transit licenses, among other situations, in case when is necessary to protect human, animal or plant life or health. Pesticides, fertilizers, chemicals and genetically

modified organisms are considered as potentially dangerous for human, animal and plant health. Also, protection of the environment or exhaustible natural resources may be a reason for imposing permits on these products as well. The provisions of Article 20 are based on the provisions of Articles XX and XXI of GATT. Genetically modified organisms are under a special trade regime in accordance with the Law on Genetically Modified Organisms (FRY OG No. 21/01) and are considered as potentially dangerous for human, plant and animal health; therefore trade in these goods is under permit issued by the Ministry for Agriculture, Forestry and Water Supply.

Question 130

Does the permit for genetically modified organisms, wild species of flora and fauna and biotechnologies differ from the import permit?

Answer:

The permit required for import of genetically modified organisms is granted under the Law on Genetically Modified Organisms (FRY OG No. 21/01), while import permits for wild species of flora and fauna and biotechnologies are required in accordance with international agreements. The former FRY ratified the Convention on International Transit of Endangered Species of Wild Flora and Fauna (CITES). Montenegro, as a member state of the State Union of Serbia and Montenegro, observes the CITES provisions through issuance of import, export, transit or re-export licenses by the Ministry for Environmental Protection and Urban Planning for endangered and protected species. Furthermore, Montenegro includes Annexes of CITES Convention into the Control List, regulation that specifies those goods that require an import or export licence. Both permits, for GMO and for other goods listed, are to be considered as import permits as described in the Foreign Trade Law.

Question 131

Please provide a copy of any relevant laws on Genetically Modified Organisms.

Answer:

Montenegro will submit all relevant laws prior to first Working Party meeting.

Question 132

We are concerned with Montenegro's system of quality control for goods, which we consider to be trade-restricting. The information provided does not provide any clear justification for this system, which is carried out in addition to SPS controls.

Answer:

Montenegro is undergoing reform of its system of technical regulations, standards, and related inspections and certifications. This includes all TBT and SPS-relevant legislation in general. The objective is a reformed system that is fully compliant with the TBT and SPS agreements and all other relevant WTO requirements. Substantial progress is expected in this area by the end of 2005. Montenegro will provide periodic updates to the Working Party on progress in this area.

(h) Customs valuation

Question 133

We appreciate the legislative extract provided in Annex 4 of WT/ACC/CGR/3/Add.1. Please provide copies to the Working Party of all other current legislation and regulations related to valuation of imports for customs and taxation purposes, including but not limited to the Customs Law, Law on Customs, The Law on Ratification of the Agreement on Implementation of Article VII of GATT and its associated Protocol (FRY OG No. 1/82 international agreements), Decree on Implementation of the Customs Law, and the Decree on Customs Tariff.

Answer:

Montenegro will submit relevant laws to the Working Party together with these answers, including the complete text of the Customs Law and excerpts from the Decree on Implementation of the Customs Law regarding customs valuation and rules of origin. The Decree on Customs Tariff based on HS 1996 will be abolished in the near future by the new Law on Customs Tariff, based on HS 2002. The latter Law will be provided to the Working Party as soon as it is enacted.

Question 134

Please include citations for any other legislation that addresses the transparency, commercial secrets, and right of administrative and judicial appeal provisions of the WTO Agreement.

Answer:

There are no other provisions regulating transparency, commercial secrets and right of administrative and judicial appeal. Legislation with respect to trade secrets is expected to be developed later this year.

Question 135

Please describe the regulations in place for the facility that allows importers to post a guarantee for the duties owed to Customs in the form of a surety, bond, or other such instrument in order to clear their goods from customs under circumstances when a final determination on the duties owed is delayed.

Answer:

There is no specific provision that governs this issue. However, the provisions of the Customs Law that regulate the issuance of guarantees for the customs debt may be applied in this situation. For further details please see Articles 189-200 of the Customs Law.

Question 136

Please provide information on Montenegro's customs valuation regime in the form of a response to the questionnaire on customs valuation.

Answer:

Please see the questionnaire on customs valuation in Annex 3.

Question 137

The excerpt from the Customs Law (RM OG N° 7/02, 38/02, 72/02, 21/03, 31/03) dated 30 January 2002 related to the implementation of the Customs Valuation Agreement, as transmitted in doc WT/ACC/CGR/3/Add.1, does not include the Interpretative Notes to the CVA. Could a copy of the legislation incorporating these Interpretative Notes in Montenegro's legislation be provided.

Answer:

Montenegro will submit the relevant laws to the Working Party together with these answers, including the complete text of the Customs Law and excerpts from the Decree on Implementation of the Customs Law regarding customs valuation and rules of origin. The majority of the Interpretative Notes to the Customs Valuation Agreement are included in either the Customs Law or the Decree on Implementation. The Government intends to amend the Decree on Implementation to include the few remaining Interpretive Notes.

(i) Other customs formalities

Question 138

Does Montenegro require authentication of import documentation by consular officials or other institutions (e.g., Chambers of Commerce) in the country of export?

If so, please provide information on the process and any fees charged for the service, and a reason and WTO justification for the measure.

Answer:

No.

(k) Application of internal taxes on imports

Question 139

Please list all the types of taxes are levied on imports, indicating whether these taxes also are applied to similar domestic goods. Please describe these taxes, listing them by HS2002 item number, and give the relevant rates of application for both imports and domestic goods.

Answer:

On importation of products to Montenegro, VAT and excise tax are payable and are equal for foreign and domestic goods.

VAT is applied uniformly, on an *ad valorem* basis, to both domestic and imported products, at the rate of 17 per cent. There are certain exemptions that are applied equally to domestic and imported products.

The following goods are exempt from VAT:

1. Basic products for human diet (milk, bread, fat, oil and sugar);
2. Medicines and medical equipment prescribed in the regulation on production and sale of medicines;

3. Textbooks for elementary, secondary, and university education on the recommendation of the competent ministry;
4. Books and publication of special interest to science, culture and sport, based on the recommendation of the competent ministry;
5. Sale of real estate, except first transfer of the ownership right, and rights to newly built constructions;
6. Postal stamps, administrative and court fees and administrative stamps in official use;
7. Gold and other precious metals purchased by the Central Bank of Montenegro; and
8. Daily newspapers and magazines.

Article 28 the Law on Value Added Tax (RM OG No. 65/01, 12/02, 38/02, 72/02 and 21/03) also provides for VAT exemptions the following circumstances:

1. imported products whose circulation in Montenegro is exempt from payment of VAT;
2. products which are imported in Montenegro in transit customs procedure;
3. re-imported products which are imported in unchanged condition by a person that exported them, if exempt from the payment of custom duties in accordance with the customs regulations;
4. re-imported products used for performance of services abroad for which the right to return of VAT was not granted;
5. products imported by state organs or charity humanitarian organizations intended for free-of-charge distribution to persons in social need. This exemption does not apply to alcoholic beverages, tobacco and tobacco products, coffee and motor vehicles, except for vehicles for rescue services;
6. imported products exempt from payment of customs duties if intended for official needs of diplomatic and consular representative offices and international organizations and members of those organizations, within the limits and under the conditions prescribed by international conventions on establishment of such organizations, and based on the opinion of the minister competent for foreign affairs; and
7. gold and other precious metals, banknotes and coins imported by the Central Bank of Montenegro.

According to Article 29 of the Law on Value Added Tax (RM OG No. 65/01, 12/02, 38/02, 72/02 and 21/03) temporarily imported products shall be exempt from VAT provided that these products are exempt from payment of customs duty pursuant to customs regulations.

According to Article 30 of the Law on Value Added Tax, VAT shall not be payable in the following cases:

1. for entry of products that will not be placed in circulation, provided that these products are intended for storing in the excise warehouse;
2. for imports of products intended for:
 - (a) submission to customs authorities, if their temporary storage is allowed pursuant to customs legislation;
 - (b) entry into the customs zone;
 - (c) initiation of customs warehousing procedure or import procedure for the purposes of export based on a suspended procedure;
3. The exemption referred to in paragraph 1 of this Article shall apply to trade in services related to trade in those products;
4. VAT exemptions referred to in this Article shall apply provided those products have not been placed in circulation and provided that VAT amount when placed in circulation is equal to the

amount which would have been calculated if taxed immediately on entry in Montenegro.

- Excise tax

According to the Law on Excise Tax (RM-OG, No. 65/01 and 12/02), excise tax is paid on alcohol and alcoholic beverages, tobacco products, mineral oil, their derivatives and substitutes.

Alcohol and alcoholic beverages:

1. Beer (all products under HS heading 22.03 and products under HS heading 22.06, with alcohol content more than 0.5 per cent vol) – € 1.90 per volume content of alcohol per one hectolitre of beer;
2. Table wine (HS headings 22.04 and 22.05, excluding sparkling wine) – € 0 per hectolitre
3. Sparkling wine (HS tariff numbers 2204.10 11 00, 2204.10 19 00, 2204 10 90 00 and heading 22.05) – € 35 per hectolitre;
4. Other fermented beverages, excluding beer and wine (other products under HS headings 22.04, 22.05 and 22.06, with alcohol content between 1.2 per cent vol and 10 per cent vol, or between 10 per cent vol and 15 per cent vol) – € 40 per hectolitre;
5. Medium alcoholic beverages (HS headings 22.04, 22.05 and 22.06 with alcohol content between 1.2 per cent vol and 22 per cent vol) – € 70 per hectolitre of medium alcoholic beverages;
6. Ethyl alcohol (products under HS headings 22.07 and 22.08 with alcohol content less than 1.2 per cent vol, products under HS headings 22.04, 22.05 and 22.06 with alcohol content more than 22 per cent vol and other beverages that are not included in previously listed products subject to excise tax) – € 550 per hectolitre of pure alcohol.

Tobacco Products:

- Cigars and cigarillos – € 10/kg
- Fine - shredded tobacco – € 20/kg
- Other types of smoking tobacco – € 15/kg

Excise tax for cigarettes consists of the specific and proportional excise tax. The specific excise tax is paid per 1,000 pcs of cigarettes, according to quality groups:

- for cigarettes in group A: € 8/1,000pcs;
- for cigarettes in group B: € 4/1,000pcs; and
- for cigarettes in group C: € 2/1,000pcs.

Proportional excise tax is paid at the rate applied to the sale and import price of cigarettes:

- for cigarettes in group A: 40 per cent;
- for cigarettes in group B: 20 per cent; and
- for cigarettes in group C: 20 per cent.

Oil, oil derivatives and substitutes:

Gasoline and other light oils:

- € 0.120/kg for aircraft gasoline (tariff line HS 2710.00 11 10);
- € 0.364/l for unleaded motor gasoline (tariff line HS 2710.00 11 20);
- € 0.120/kg for gasoline type jet fuel (tariff line HS 2710.00 11 30); and

- € 0.364/l for other types of motor gasoline (tariff line HS 2710.00 11 90).

Kerosene:

- € 0.120/kg for motor petroleum (kerosene) (tariff line HS 2710.00 21 10);
- € 0.120/kg for petroleum or kerosene type jet fuel (tariff line HS 2710.00 21 20);
- € 0.120/kg for other types of kerosene (tariff line HS 2710.00 21 90); and
- € 0.069/kg for petroleum (kerosene) type jet fuel (tariff line HS 2710.00 21 20) used as heating fuel.

Oil:

- € 0.270/l for diesel fuels (tariff line HS 2710.00 31 00);
- € 0.120/l for diesel fuels (tariff line HS 2710.00 31 00) used as heating fuel;
- € 0.270/l for ship and other fuels (tariff line HS 2710.00 32 00); and
- € 0.120/l for other oils (tariff line HS 2710.00 39 00).

Heating oils:

- € 0.023/kg for heating oil with a low percentage of sulphur used in metallurgy (tariff line HS 2710.00 41 00); and
- € 0.023/kg for other types of heating oils (tariff line HS 2710.00 49 00).

Petroleum gas and other gaseous hydrocarbons:

- € 0.069/kg for propane and butane mixtures (tariff line HS 2711.19 00 10); and
- € 0.069/kg for other petroleum gases (tariff line HS 2711.19 00 90).

Exemptions from excise tax

Article 31 of the Law on Excise Tax (RM OG No. 65/01, 12/02) provides that excise tax shall not be payable for excise products for:

1. official needs of diplomatic and consular representative offices accredited in Montenegro;
2. official needs of international organizations, if so specified by an international agreement;
3. for personal needs of foreign personnel in diplomatic and consular representative offices accredited in Montenegro; or
4. for personal needs of foreign personnel of international organizations and personal needs of their family members, if so specified by an international agreement.

These tax exemptions are exercised based on certificates issued by the Ministry of Foreign Affairs, which verifies that the application of excise tax exemption is subject to a reciprocity requirement based on an international agreement.

Article 32 of the Law on Excise Tax (RM OG, No. 65/01, 12/02) provides that the following products shall also be exempt from the payment of excise tax:

1. excise products sold on vessels and aircrafts in international transport;
2. excise products brought in the personal luggage by passengers arriving from abroad, if those products are exempt from the payment of import duties in accordance with the customs legislation; and

3. oil, oil derivatives and substitutes held in the standard reservoirs of motor vehicles, vessels or aircrafts arriving from abroad, if they are not intended for further sale and if they are exempt from the payment of import duties in accordance with the customs legislation.

Question 140

Are the Law on Excise Tax and the Law on Value Added Tax the only laws governing taxation of imports and domestic goods? If not, please list other domestic law(s) governing the levelling of taxes on imports and domestic goods.

Answer:

Yes. These are the only laws governing taxation of imports and domestic goods.

Question 141

Are there any export performance or import substitution requirements to be eligible for the mineral oil exemption for the blast furnaces?

Answer:

No.

Question 142

Please confirm that all domestic taxes levied on goods are applied no less favourably to imports than to similar domestically-produced goods per Article III of the GATT.

Answer:

We confirm that all taxes are applied no less favourably to imports than to similar domestically-produced goods.

Question 143

Please confirm that imports from and exports to all countries receive identical treatment in the application of domestic taxes.

Answer:

We confirm that imports from and exports to all countries receive identical treatment in the application of domestic taxes.

Question 144

Does the VAT apply equally to imports and domestic products? If not, please provide us with a list of products for which the VAT does not apply equally to domestic production and imports? We also note that the tax base for the VAT on imports is applied not on the customs value but on the customs value plus import and excise duties.

Answer:

Yes, the VAT applies equally to imports and domestic products.

Question 145

Please provide the Working Party with a list by HS 2002 classification of all products subject to excise or other selective consumption taxes, providing the specific amount of each corresponding tax for imports, exports, and domestic goods.

Answer:

The products in the following table are subject to excise taxes.

Product name	Tariff number	Tax rate
Alcohol and alcoholic beverages		
Beer	2203.00 01 00, 2203.00 09 00, 2203.00 10 00	€ 1.90 per alcoholic volume content per one hectolitre of beer
Wines	2204.10 11 00, 2204.10 19 00, 2204.10 91 00 2204.10 99 00	€ 35 per hectolitre
	2204.21, 2204.29	€ 0 per hectolitre
Other fermented beverages and light alcoholic beverages	2204.30 10 00, 2204.30 92 00, 2204.30 94 00, 2204.30 96 00, 2204.30 98 00, 2205.10 10 00, 2205.10 90 00, 2205.90 10 00, 2205.90 90 00, 2206.00 10 00, 2206.00 31 00, 2206.39 00 00, 2206.00 51 00, 2206.00 59 00, 2206.00 81 00, 2206.00 89 00	1) with alcohol content between 1.2% vol and 10% vol, or between 10% vol and 15% vol - € 40 per hectolitre 2) with alcohol content between 1.2% vol and 22% vol) – € 70 per hectolitre of medium alcohol. beverages; 3) with alcohol content more than 22% vol- € 550 per hectolitre
Ethyl alcohol	2207.10 00 00, 2207.20 00 00, 2208.20 12 00, 2208.20 14 00, 2208.20 26 00, 2208.20 27 00, 2208.20 29 10, 2208.20 29 20, 2208.20 29 30, 2208.20 29 90, 2208.20 40 00, 2208.20 62 00, 2208.20 64 00, 2208.20 86 00, 2208.20 87 00, 2208.20 89 10, 2208.20 89 20, 2208.20 89 30, 2208.20 89 90, 2208.30 11 00, 2208.30 19 00, 2208.30 32 00, 2208.30 38 00, 2208.30 52 00, 2208.30 58 00, 2208.30 72 00, 2208.30 78 00, 2208.30 82 00, 2208.30 88 00, 2208.40 11 00, 2208.40 31 00, 2208.40 39 00, 2208.40 51 00, 2208.40 91 00, 2208.40 99 00, 2208.50 11 00, 2208.50 19 00, 2208.50 91 00, 2208.50 99 00, 2208.60 11 00, 2208.60 19 00, 2208.60 91 00, 2208.60 99 00, 2208.70 10 00, 2208.70 19 00, 2208.80 90 00, 2208.90 19 00, 2208.90 91 00, 2208.90 33 00, 2208.90 38 00, 2208.90 41 00, 2208.90 45 00, 2208.90 48 00, 2208.90 52 00, 2208.90 54 00, 2208.90 56 00, 2208.90 69 00, 2208.90 71 00, 2208.90 75 00, 2208.90 77 00, 2208.90 78 00, 2208.90 91 00, 2208.90 99 00	1) with alcohol content less than 1.2% vol- € 550 per hectolitre
Tobacco products		
Tobacco (cigarettes, cigars and cigarillos)	2402.10 00 00, 2402.20 10 00, 2402.20 90 00, 2402.90 00 00	€ 10/kg
Smoking tobacco	2403.10 10 00, 2403.10 90 00	€ 15/kg
Mineral oils, mineral oils derivatives and their substitutes		
Petrol and other light oils	2710.11 31 00, 2710.11 41 00, 2710.11 45 00, 2710.11 49 00, 2710.11 51 10, 2710.11 59 00	1) € 0.12/kg for aircraft gasoline and gasoline type jet fuel 2) € 0.364/l for unleaded motor gasoline and other types of motor gasoline

Product name	Tariff number	Tax rate
Kerosene	2710.11 90 00, 2710.19 21 00, 2710.19 25 00, 2710.19 29 10, 2710.19 29 90	1) € 0.12/kg for motor petroleum, petroleum or kerosene type jet fuel and other type of kerosene 2) € 0.069/kg for petroleum (kerosene) type jet fuel used as heating fuel (HS 2710.19 21 00)
Gas oils	2710.19 41 10, 2710.19 41 90, 2710.19 45 10, 2710.19 45 90, 2710.19 49 10, 2710.19 49 20, 2710.19 49 90	1) € 0.27/l for diesel fuels and for ship and other fuels 2) € 0.12/l for diesel fuels used as heating fuel and other oils
Heating oils	2710.19 61 00, 2710.19 63 00, 2710.19 65 00, 2710.19 69 00	€ 0.023/kg
Oil gases	2711.19 00 00	€ 0.069/kg
Mixture of propane and butane	2711.12, 2711.13	€ 0.069/kg

(l) Rules of origin

Question 146

Please provide information on Montenegro's rules of origin for both MFN and preferential imports.

Answer:

The non-preferential origin of goods is defined by the Customs Law for the purposes of:

- applying the Customs Tariff, with the exception of goods coming from countries under free trade agreements;
- applying other measures established by provisions of separate regulations governing trade in goods; and
- the issuing of certificates of origin.

Goods originating in one country are those wholly obtained or produced in that country, including that country's territorial waters.

The expression "goods originating in a country" means:

- mineral products extracted from the soil of that country;
- vegetable products harvested therein;
- live animals born and raised therein;
- products derived from live animals raised therein;
- products of hunting or fishing carried out therein;
- products of sea-fishing and other products taken from the sea outside a country's territorial waters by vessels registered or recorded in the ship register of the country concerned and flying the flag of that country;
- products obtained or produced on board factory-ships exclusively from the products taken from the sea outside the territorial waters, provided that such factory-ships are registered or recorded in that country and fly its flag;
- products taken from the seabed or subsurface outside the territorial waters, provided that the country has exclusive rights to exploit the subsurface;
- waste and scrap products derived from manufacturing operations or used articles, if they were collected therein and are fit only for the recovery of raw materials; and

- goods which are produced therein exclusively from the above mentioned products or from derivatives thereof, at any stage of processing.

Goods whose production involved more than one country are deemed to originate in the country where they underwent their last substantial, economically justifiable processing (treatment, final treatment, further treatment) resulting in new products or representing a crucial stage of manufacture.

The following operations are not deemed as the last substantial, economically justifiable processing which results new products or represents a crucial stage of manufacture:

- packing and repacking of goods, irrespective of where the packaging material was manufactured;
- dividing large quantities of goods into smaller quantities or putting small quantities together to make large quantities;
- separating, sorting out, sifting, rinsing or cutting of products into pieces;
- labelling and marking of goods;
- treatment necessary to preserve the characteristics of products during transport and storage; and
- simple assembly of parts into the whole product.

Any processing of goods established to be or involving an established fact that its sole object was to circumvent the provisions of the Customs Law applicable in the Republic to goods from certain countries shall not be deemed authentic, and such goods shall not have the status of the goods produced in such country.

The Government prescribes detailed criteria for determining the non-preferential origin of goods, the manner of proving their origin, the manner of issuing certificates of origin in the Decree for Implementation of the Customs Law, and authorized Customs Administration as certification body for the certificates of origin of goods.

The rules on preferential origin which goods must fulfil in order to benefit from more favourable tariff treatment are determined in free trade agreements. The rules on origin for goods from countries to which Montenegro applies preferential tariff treatment on the basis of its unilateral decision are determined in a regulation adopted by the Government.

Question 147

Please confirm that the provisions of Article 2(h) and Para 3(d) of Annex II of the WTO Agreement on Rules of Origin are implemented in Montenegro's laws and provide legal citations.

Answer:

The Customs Law of Montenegro and the Decree on Implementation of the Customs Law contain provisions prescribing that the Customs Administration of Montenegro must issue binding information on origin within 60 days from the date of receipt of a request. This information is valid for two years following the date of issuance. Its validity may cease before this term:

- When relevant legislation is changed;
- When the information is no longer compliant with the interpretation of the competent authority regarding classification of goods; or

- When the information has been abolished or amended, and person to whom that information has been issued has been so informed.

Provisions of the Customs Law of the Republic of Montenegro (RM OG, No. 07/02, 38/02, 72/02, 21/03) that came in force on 1 April 2003, ensure compliance with Article 2(h) and paragraph 3(d) of Annex II of the WTO Agreement on Rules of Origin.

Article 12

- (1) On the written request submitted by an interested party, the customs authority shall issue:
 - 1. binding information in respect of the classification of goods under the Customs Tariff;
 - 2. binding information in respect of origin.

Decree on Implementation of the Customs Law (RM OG, No. 15/03) prescribes procedure for issuance of binding information:

Article 8

- (1) The binding information shall be issued by the Customs Administration in urgent procedure.
- (2) In case that binding information on classification of goods under the Customs Tariff could not be issued within three months from the date of receipt of a proper request, the Customs Administration shall inform the applicant about the reasons for delay and determine the period within which the information shall be issued.
- (3) Customs Administration shall issue binding information in respect of origin of goods within 60 days from the date of receipt of a proper request.

Article 10

- (1) Binding information cease to apply two years after its date of issuance.

Question 148

Does the European Community currently count as one entity for origin purposes?

Answer:

The European Community is treated as one entity for origin of goods purposes. For goods exported from Montenegro to the EU, a form € 1 is issued.

(m, n, o) Anti-dumping, countervailing duty, safeguard regimes

Question 149

Please provide the Working Party with a copy of Article 36 of Montenegro's Foreign Trade Law as well as any other implementing legislation regarding Montenegro's trade remedy laws.

Answer:

The Law on Foreign Trade and Regulation for Implementation of the Law on Foreign Trade (please see document WT/ACC/CGR/6).

Question 150

Does Montenegro intend to elaborate this provision to create WTO consistent trade remedy legislation?

Answer:

Montenegro believes that its trade remedy legislation is WTO compliant; however, if any further review shows any WTO inconsistency, Montenegro will make all necessary efforts to ensure its full WTO compliance.

Question 151

Please confirm that Montenegro will not apply any anti-dumping, countervailing or safeguard measure until it has notified and implemented appropriate laws in conformity with the provisions of the WTO Agreements on the Implementation of Article VI, on Subsidies and Countervailing Measures, and on Safeguards.

Answer:

We confirm that Montenegro will not apply any anti-dumping, countervailing or safeguard measure until it has notified and implemented appropriate laws in conformity with the provisions of the WTO Agreements on the Implementation of Article VI, on Subsidies and Countervailing Measures, and on Safeguards.

Question 152

This section describes the trade remedy laws of Montenegro, states that they are in conformity with WTO rules and refers to the text of the Foreign Trade Law and the Decree for its implementation in the Annex. These laws are, however, not contained in the Annex. Please submit them to the Working Party.

Answer:

Montenegro will submit all relevant laws to the Working Party together with these answers.

2. Export Regulation

(a) Registration requirements for engaging in exporting

Question 153

Please provide the same information for registration for exporting goods as requested for imported goods under section IV.1.(a), or confirm that the requirements are identical. Provide legal citations.

Answer:

We confirm that under the Foreign Trade Law (RM OG, No. 28/04) requirements for registration for exporting and importing goods are identical.

Question 154

Is there any form of activity licensing that is applied to the act of exportation? If so, please list all export-related activities for which an individual or firm must have a licence to perform.

Answer:

According to the Law on Production and Circulation of Narcotics (FRY OG No. 46/96, 37/02), in order to be engaged in import and export of psychotropic substances, legal entities must be registered for the production and circulation of psychotropic substances. Legal entities registered for wholesale production of medicines may import and export medicines containing psychotropic substances.

The Law on Production and Circulation of Poisonous Substances (FRY OG 15/95, 28/96, 37/02), prescribes that legal entities and entrepreneurs must register with the Ministry of Health in order to import, export, sell or store poisonous substances.

The Law on Medicines (RM OG No. 80/04) prescribes that legal persons who deal as wholesalers and retail sellers of medicines must have approval of the Ministry of Health for these activities. "Circulation", as used in this Law, includes import and export.

Carriers of poisonous substances must register with the Ministry of Transportation.

The Law on Plant Protection (FRY OG No. 24/98, 26/98) prescribes that only legal persons may import pesticides.

The Law on Tobacco (RM OG, No. 80/04) prescribes that importers, exporters and entities engaged in trade in tobacco and tobacco products must be registered with the administrative authority competent for tobacco.

(b) Customs tariff nomenclature

Question 155

Please confirm that the list of export duties provided in Table IV.2 reflects all export duties. Please update this list for the Working Party to reflect HS2002 nomenclature.

Answer:

Montenegro has abolished export duties on ferrous metals (Decision on abolishment of export duties for ferrous metals, RM OG No. 25/05). Export duties for scrap steel and raw hide will be abolished in the new Law on Customs Tariff.

Please see table below with list of goods that are still subject to export duties.

Table IV.2. Tariff numbers subject to export duty in HS 2002

Tariff number for steel	Export duty %	Tariff number for leather	Export duty %
7204 10 00 00		4101 20 10 00	
7204 21 10 00		4101 20 30 00	
7204 21 90 00		4101 20 50 00	
7204 29 00 00		4101 20 90 00	
7204 30 00 00		4101 50 10 00	
7204 41 10 00		4101 50 30 00	
7204 41 91 00		4101 50 50 00	
7204 41 99 00		4101 50 90 00	
7204 49 10 00	15	4101 90 00 00	20
7204 49 30 00		4102 10 10 00	
7204 49 90 00		4102 10 90 00	
7204 50 00 00		4102 21 00 00	
		4102 29 00 00	
		4103 10 20 00	
		4103 10 50 00	
		4103 10 90 00	
		4103 20 00 00	
		4103 30 00 00	
		4103 90 00 00	

Question 156

We invite Montenegro to submit a plan to phase out its export duties on scrap steel and ferrous metals, as well as raw leather.

Answer:

Montenegro has abolished export duties on ferrous metals (Decision on abolishment of export duties for ferrous metals, RM OG No. 25/05). Export duties for scrap steel and raw hide will be abolished with the new Law on Customs Tariff.

(c) Quantitative export restrictions

Question 157

Please list all prohibitions, restrictions, quotas, etc., currently applied to exports, giving the reason for the restriction and its WTO justification.

Answer:

There are no prohibitions, quantitative or other restrictions currently applied to exports from Montenegro.

(d) Export licensing procedures

Question 158

Please update the list provided in Annex 11 to reflect HS 2002 tariff numbers. As for its import licensing scheme, could Montenegro please amend the list in Annex 11 by adding a column indicating the type of export licence, approval or certificate required, and a column indicating whether the licence/approval/certificate for each product is granted automatically or non-

automatically, and/or whether the product is subject to prior approval for entry. Please indicate in each case how the licensing requirement is justified under WTO provisions.

Answer:

This information will be provided after the Decision on the Control List classifying goods subject to export or import licenses or approvals is revised following passage of the new Law on Customs Tariffs.

(e) Other measures

Question 159

Does Montenegro apply minimum export prices, voluntary export restrictions, orderly or marketing arrangements to exports?

Answer:

No.

(f) Export financing, subsidy and promotion policies

Question 160

Please describe any government benefits provided to promote exports, including but not limited to information on the nature of the support/benefit, criteria for eligibility, the legal authority to provide the support (i.e., what Law), and whether the support/benefit is contingent on export performance or use of local materials in the production process.

Answer:

Montenegro does not provide any subsidies or government benefits to promote exports.

(g) Export performance requirements

Question 161

Please confirm that Montenegro does not maintain prohibited subsidies within the meaning of Article 3 of the Agreement on Subsidies and Countervailing Measures, including benefits contingent upon export performance or local content, and that it will not introduce such prohibited subsidies in the future.

Answer:

We confirm that Montenegro does not apply any export performance requirements, including benefits contingent upon export performance or local content, and it will not introduce such prohibited subsidies in the future.

(h) Import duty drawback schemes

Question 162

Please provide the Working Party with a copy of Articles 128-132 of the Customs Law on Montenegro's duty drawback scheme.

Answer:

For further details please see text of the Customs Law (document WT/ACC/CGR/6).

Question 163

Please also explain how Montenegro's duty drawback scheme (Articles 128-132 of the Customs Law) conforms with item (i) of Annex I as well as Annexes II and III of the Agreement on Subsidies and Countervailing Measures. For example, does this provision of the Customs Law require that imports are consumed in the production of the exported product? How are the duty drawback revenues administered to ensure that they do not exceed the amount of the original charges?

Answer:

Montenegro's duty drawback scheme conforms to the Agreement on Subsidies and Countervailing Measures, including its Annexes. Duty drawback is allowed on imported goods that are not released for free circulation and that are subsequently exported. Duty drawback revenue is equal to the amount of the original charges on imported goods.

3. Internal policies affecting foreign trade in goods

(a) Industrial policy, including subsidy policies

Question 164

Please provide to the Working Party a comprehensive subsidy notification, including information on all subsidies administered by the Government of Montenegro as well as sub-national governments, as provided under Article 25 of the Agreement on Subsidies and Countervailing Measures.

Answer:

Montenegro will submit the notification required by Article 25 of the Agreement on Subsidies and Countervailing Measures before the first Working Part meeting. Montenegro will from then on, regularly submit its notification on subsidies not later than 30 June of each year.

Question 165

This section states that Montenegro only provides very small amounts of subsidies, mainly directed to the energy sector and the restructuring of enterprises. Please provide the Working Party with a draft subsidy notification according to Article 25 ASCM and Article XVI.1 GATT in the relevant format (G/SCM/6/Rev.1). We expect Montenegro to fully respect the provisions of WTO ASCM and not grant or introduce any subsidies incompatible with Article 3 ASCM (export or import substitution subsidies) upon accession.

Answer:

Montenegro will fully comply with the WTO rules on subsidies. Also, Montenegro will submit before the first Working Part meeting its notifications of subsidies as required by Article 25 of the Agreement on Subsidies and Countervailing Measures. Montenegro will from then on, regularly submit its notification on subsidies not later than 30 June of each year.

(b) **Technical regulations and standards**

Question 166

WT/ACC/CGR/3 states that the State Union is in the process of harmonizing its standards with the European Union. What is the status of that harmonization process?

Answer:

New laws on standardization, technical regulations, conformity assessment and metrology are currently being drafted at the Union level. Draft laws on metrology and technical regulations prescribe that penal provisions will be prescribed by the law enacted in member states. Therefore Montenegro will enact an enforcement law specifying penalties for misdemeanours prescribed in substantive laws from the State Union level. It is expected that these laws will be enacted by the end of 2005.

Question 167

What precautions is Montenegro taking to ensure that it does not adopt WTO-inconsistent measures that may be embodied in EU technical regulations?

Answer:

Montenegro believes that its laws will be compliant with the WTO Agreement on Technical Barriers to Trade. However, in case WTO review shows any lack of compliance with WTO/TBT rules, Montenegro will make whatever effort might be necessary, including action in the Union Parliament, to make these laws fully compliant with the WTO requirements.

Question 168

Does Montenegro apply the same quality standards to domestically-produced goods as are applied to imported goods?

Answer:

Yes.

Question 169

Please provide to the Working Party HS 2002 item numbers for the 53 products subject to import quality control and the eight products subject to export quality control.

Answer:

The list of goods subject to import and export quality control can be found in Annex 4.

Question 170

Please explain the legal and practical means in place to render legislation passed at State Union level applicable in the territory of Montenegro. Is this legislation directly applicable?

What is the anticipated time frame for enacting the legislation on standardization, technical requirements for products and conformity assessment, accreditation and metrology currently being drafted at the Union level?

Answer:

Under the Constitutional Charter of the State Union, legislation passed at the Union level is directly applicable in Montenegro.

Since the former SFRY was a signatory to the TBT Code under GATT 1947, a number of principles of that Agreement, and the subsequent WTO TBT Agreement are contained in the current legislation of the Union.

Standards, technical regulations and conformity assessment procedures are adopted at the Union level. The Law on Standardization and its two relevant decrees, the Decree on the Procedure for the Elaboration and Enactment of Technical Regulations and for Keeping the Registry of these Regulations, and the FRY Decree on the Procedure for the Elaboration, Adoption, and Enactment of Yugoslav Standards, are the three key legal documents governing the adoption and administration of standards and technical regulations in Serbia and Montenegro. The Decree on the Procedure for Conformity Assessment and for the Performing of Technical Surveillance regulates conformity assessment procedures. All of these laws and regulations are directly binding in Republic of Montenegro.

In Montenegro, the responsible ministry for coordination of activities related to standards and technical regulations is the Ministry of Economy.

The Standards Institution of Serbia and Montenegro is a full member of ISO and IEC, and has accepted the WTO TBT Code of Good Practice regarding information on standards development. The Standards Institution, an agency of the Union Ministry of Internal Economic Relations, is in charge of implementing the Law on Standardization and adopting standards in Serbia and Montenegro.

Technical regulations for Montenegro may be developed by ministries of Montenegro within their areas of responsibility, in consultation with the Standards Institution and the Union Ministry of Internal Economic Relations. Technical regulations may refer to or incorporate standards. The new draft Law prescribes that technical regulations are enacted by the Union Minister of Internal Economic Relations, but are applied and enforced by Montenegrin authorities.

The Accreditation Body of Serbia and Montenegro, within the Union Ministry of Internal Economic Relations, is responsible for accreditation of entities for conducting conformity assessment (i.e. inspection, calibration, testing, quality management, environmental management, and product or personal certification) in Montenegro.

The State Union Serbia and Montenegro is a signatory to a number of international agreements on mutual recognition of certification and test results for specific products. The Accreditation Body of Serbia and Montenegro recognizes certificates and test reports on the basis of bilateral and multilateral agreements.

New laws on standardization, technical regulations, conformity assessment and metrology are currently being drafted at the Union level. Draft laws on metrology and technical regulations prescribe that penal provisions will be prescribed by the law enacted in member states. Therefore Montenegro will enact an enforcement law specifying penalties for misdemeanours prescribed in substantive laws from the State Union level. Montenegro expects that these laws will be compliant with the WTO

Agreement on Technical Barriers to Trade. However, in case WTO review shows any lack of compliance with WTO/TBT rules, Montenegro will make whatever effort might be necessary, including action in the Union Parliament, to make these laws fully compliant with the WTO requirements.

(c) Sanitary and phytosanitary measures

Question 171

Please provide a copy of an SPS Check-list (WT/ACC/8) and Action Plan so we can better understand how Montenegro's SPS measures are compliant with the WTO SPS Agreement.

Answer:

The check-list will be provided after enactment of the new Law on Plant Protection that is expected to be passed soon.

Montenegro is a signatory to the Memorandum on Understanding of the Working Group for South-East Europe related to plant health protection. This Memorandum is signed in order to fortify principles established within the WTO, therefore Montenegro accepted implementation of standards and guidelines of the International Plant Protection Convention (IPPC) as it is prescribed in the WTO Agreement on Sanitary and Phytosanitary Measures.

Question 172

Please provide a complete copy of all relevant laws regarding SPS measures in English.

Answer:

The Veterinary Law (RM OG No. 11/04) will be provided to the Working Party by the end of August. All other SPS relevant laws will be provided to Working Party as soon as they are enacted.

Question 173

According to WT/ACC/CGR/3, samples are taken by the inspector at the border and sent to an accredited laboratory. At present, three different laboratories are responsible for testing poultry meat. If there are three laboratories testing, how does Montenegro determine the final results?

Answer:

The three laboratories each perform certain specialized tests. No single laboratory is capable of performing all the required tests.

Question 174

Please clarify the statement, "Testing takes place in case of doubt regarding the food safety." How is "doubt" determined? Is this done with a visual inspection?

Answer:

A new Food Safety Law is planned to be enacted by the end of 2006 and will be provided to the Working Party as soon as it becomes available. Detailed answers to these questions will be provided when the new legislation becomes available.

Question 175

WT/ACC/CGR/3 additionally states, "As a rule, shipments may not clear customs before testing is complete." What tests are conducted? Who conducts these tests? Who is the competent authority over this process?

Answer:

New SPS related legislation is under preparation and will be provided to Working Party as soon as it becomes available. Detailed answers to these questions will be provided when the new legislation becomes available.

Question 176

Please describe, with as much as detail as possible, who is responsible for the establishment, monitoring, and enforcement of SPS and veterinary measures in Montenegro. For example, Montenegro has stated that while SPS and veterinary measures are the responsibility of the member states, the Action Plan provides for the harmonization of the measures between the Serbia and Montenegro and that a Phytosanitary Office and Veterinary-Sanitary Office has been established within the Ministry for International Economic Relations. Please provide a copy of this Action Plan. What are the responsibilities of this Office? Will this Office establish, monitor, and enforce SPS measures for both Serbia AND Montenegro? Will there be two separate SPS enquiry points for Serbia and Montenegro?

Answer:

Legal and institutional structures in the area of plant protection:

1. Ministry of Agriculture, Forestry and Water Supply
 - **Inspection service**
 - internal control; and
 - border control.
 - **Agriculture department**
 - adviser for vegetables and plant protection;
 - adviser for fruit and grapes and plant protection; and
 - adviser for forestry and plant protection.
 - **Biotechnical institute (under Ministry for Education and Science)**
 - Centre for plant protection Podgorica;
 - Centre for forestry Podgorica;
 - Centre for subtropics varieties Bar; and

- Advisory service for plant protection (Regional centres in Podgorica, Bar, Niksic, Bijelo Polje, Berane).
- **Local authorities**
 - Agriculture advisors.

The Ministry of Agriculture, Forestry and Water Supply is the central administrative authority responsible for plant protection. The main role is monitoring of the situation in the area of plant protection and coordination between relevant institutions in this area.

The Centre for Plant Protection in Podgorica, with the Phytosanitary Laboratory as its agency, is the key player for plant protection in Montenegro. Its main role is diagnosis of harmful organisms. This Centre with its experts from the area of phytopathology (mycology, viruses, bacteriology), entomology, phytopharmacy is in constant communication with the inspection service (internal and border control), advisory service at the regional and local level and often directly with agriculture producers. The Centre also carries all measures and programs implemented by the Ministry that are plant protection related.

The Advisory Service for Plant Production is in charge of technical support, dissemination of information to agriculture producers and links them with the Centre. Agriculture advisors at the local level have similar roles.

The new Law on Plant Protection provides for a central authority for phytosanitary protection.

The State Union Offices for Veterinary and Phytosanitary measures have been abolished; therefore the two member state ministries of agriculture again have full authority. The Ministry of Agriculture of the Republic of Montenegro will be the enquiry point for sanitary and phytosanitary measures for Montenegro.

New SPS related legislation is being enacted, and will be provided to the Working Party as soon as it becomes available. Detailed answers to these questions will be provided when the new legislation becomes available.

Question 177

We note Montenegro is currently a member of the OIE, IPPC, and Codex Alimentarius. Please describe specifically how Montenegro's SPS measures conform to the standards, guidelines, or recommendations of these international standards-setting bodies. Does Montenegro maintain any SPS measures that result in a higher level of protection than international standards? If so, please describe these measures and show a scientific justification for such measures.

Answer:

New SPS related legislation is being enacted, and will be provided to Working Party as soon as it becomes available. Detailed answers to these questions will be provided when the new legislation becomes available. The new laws will be harmonized with standards, guidelines and recommendations of international organizations.

Question 178

We question why the first shipments of all imported food must always be tested. Does Montenegro test the entire first shipment or a sample? Does Montenegro recognize veterinary

and plant health certificates provided by the relevant authorities of the exporting countries? Does Montenegro accept SPS measures of other countries as equivalent to Montenegro's measures, even if those measures differ from Montenegro's

Answer:

The current Law on Plant Protection (FRY OG No. 24/98) prescribes that shipments of plants and plant products and other objects that may carry harmful organisms, and shipments of pesticides and fertilizers, are subject to phytosanitary control.

It is the practice to inspect the first shipment of imported seeds, seedling materials, pesticides and fertilizers because of negative experience (presence of harmful organisms regardless of phytocertificate). The rule is that the first shipment is inspected and later shipments may be subject to inspection if there is ground to suspect the presence of harmful organisms.

Montenegro recognizes certificates on plant protection issued by the relevant body of the exporting country if it is in accordance with the IPPC; these shipments are subject to health inspection at the border.

Phytosanitary measures applied in other countries are accepted even if they differ from those applied in Montenegro; the objective is to ensure that shipments are not infected with harmful organisms. Only if examination shows that a shipment is infected with harmful organisms above the allowable limits will the appropriate measures be taken.

Under Article 31 of the Veterinary Law (RM OG No. 11/04), shipments of animals, food, raw materials, products, animal feed and waste of animal origin imported in Montenegro have to have an international certificate.

Question 179

WT/ACC/CGR/3 states that a phytosanitary certificate (in accordance with the International Plant Protection Convention) and inspection by the phytosanitary inspector at the border are required in order to clear customs. Are all shipments are physically inspected?

Answer:

Shipments of plants and other products and objects that may carry harmful organisms may be imported only if they have an international phytocertificate issued by the relevant body of the exporting country in accordance with the IPPC. These shipments are subject to health inspection at the border by the inspector for plant protection.

Question 180

WT/ACC/CGR/3 states that "If the possibility for transmission of harmful organisms is eliminated by chemical, thermal or any other method of plant processing, products will no longer be subject to phytosanitary inspection."

Who decides whether the process is efficacious for eliminating the risk?

Answer:

If the plant or product is processed in any of the mentioned manners (chemically, technically or otherwise) there is no longer a phytosanitary issue. Since these products are mainly intended for

human consumption, usually they become the responsibility of the sanitary inspection. The phytosanitary inspector, based on documentation and examination, makes the decision as to whether processing was sufficient to remove risk.

Question 181

Are approved Montenegrin mitigations for pests and diseases available for review?

Answer:

It will be possible to review mitigations after new laws harmonized with international standards are enacted.

Question 182

Please explain the services rendered for the fees charged for health inspection of plant shipments or for veterinary-sanitary control of animal products. Are domestic producers also charged the same fee? We would note that Annex C (f) of the WTO SPS Agreement states that any fees imposed on imported products must be equitable on like domestic products. If the fee is charged by purchase price, please explain how the fee is equal to the amount of services rendered.

Answer:

The fees for health inspection of plants are based on the cost of services rendered by the plant health inspector. Domestic producers are subject to the same inspection procedures and fees. Fees are not based on purchase prices.

Question 183

Please explain how the "Order on Measures for Prohibiting Import of Contagious Animal Disease-BSE" (FRY OG 6/01) conforms with OIE guidelines or recommendations on BSE? We note that the OIE does not prescribe a ban on imports from countries that have reported any cases of BSE but allows imports under certain conditions depending on the country's BSE classification. Additionally, the OIE recognizes risk-free tradable commodities, which includes semen and fertilized cells for artificial cattle breeding.

Answer:

Montenegro is a member of the OIE, and it respects international standards and scientific evidences in this area. Therefore, in April 2005, a new "Order on Measures for Prohibiting Import of Contagious Animal Disease-BSE" (RM OG No. 23/05) was passed. Montenegro believes the new Order is fully WTO-compliant. Montenegro will submit this Order prior to first Working Party meeting.

Question 184

Please provide an update on the status of the new Food Safety Law, planned for enactment in 2005.

Has the new Law on Plant Protection been passed by the end of 2004 as planned?

Answer:

The Food Safety Law should be passed in 2006.

The Law on Plant Protection has not been adopted by the end of 2004 as it has been planned, due to the problems with establishing a special unit for plant protection. The draft Law on Health Protection of Plants has been elaborated, and will be soon submitted for Government procedure and public hearing, after which it will be adopted by the Government and submitted to the Parliament for consideration and adoption.

(d) Trade-related investment measures

Question 185

Please list all investment opportunities that are contingent upon use of local materials in the production process or import/export balancing, or where access to foreign exchange for importation is contingent upon the value of exports.

Answer:

The only relevant provision is that of Article 15 of the Law on Tobacco (RM OG No. 80.04) which prescribes that a tobacco producer is obliged to produce or purchase domestic processed tobacco sufficient for at least 40 per cent of its annual production of cigarettes and other tobacco products in the Republic, and at minimum not less than 700 tons per a year.

(e) State-trading practices

Question 186

Please list any enterprises, private or domestic, that import or export on behalf of the government, that have an exclusive right to import or export, or that engage in stock-building from international trade.

Please refer to the informal indicative list of state trading enterprises contained in WTO Document G/STR/4 and indicate if any enterprise in Montenegro is involved in similar activities.

Answer:

There are no enterprises in Montenegro with the stated functions. There are no state trading enterprises in Montenegro.

(g) Free economic zones

Question 187

Please clarify the difference, if any, between free zones, free warehouses, and free economic zones.

Answer:

Under both the Free Zones Law (RM OG No. 42/04), and the Customs Law, the terms free zone and free warehouse are equivalent. The term "free economic zone" is not used in any legal acts.

Question 188

Please describe briefly for the Working Party the criteria for a firm to locate in a free zone/warehouse/economic zone, the tax and tariff benefits that will be available, whether export performance will be a criteria, and whether sales from the zones will be allowed into the rest of Montenegro and on what terms.

Answer:

The Law on Free Zones (RM OG No. 42/04) provides certain favourable conditions for enterprises operating in a free zone:

- Enterprises are not liable to pay profit tax or real estate tax;
- A foreign person who is the User of the zone or warehouse may acquire ownership of real estate in the zone for performance of business, regardless of the reciprocity principle, which would otherwise apply;
- Foreign payment operations are generally unrestricted and may be carried out through any bank in Montenegro;
- Loans may be granted or accepted without restrictions;
- Labour agreements may be freely negotiated, and up to 10 per cent of employees may be foreign citizens;
- Capital investments may be made without restriction, and repatriation of capital and profits and stakes is free;
- Banks and other financial organizations and insurance companies with a seat in the zone and warehouse may be entirely foreign-owned; and
- Private property may not be subject to nationalization or expropriation.

Export performance is not a criteria for any of benefits granted to enterprises operating in a free zone or free warehouse.

Goods entered into the zone or warehouse and consumed or used in accordance with the Law on Free Zones are not subject to customs duties, customs charges, or VAT. Goods may remain in the zone or the warehouse indefinitely. Goods from the zone and warehouse transferred to other parts of Montenegro in order to be placed into circulation are subject to customs duties, customs charges and VAT, and application of possible import restrictions.

The customs duties and customs charges are not payable for the domestic component (raw materials, workforce, etc) in the goods in the zone or warehouse. When the domestic component exceeds 50 per cent, the goods in the zone or warehouse are considered to be domestic goods and are not subject to customs duties, charges, or restrictions related to the foreign trade regime.

Goods may be temporarily taken from the zone or warehouse into other parts of Montenegro, or taken into the zone and warehouse from other parts of Montenegro, for the purposes of processing (reprocessing, finishing or treatment), mounting, testing, attestation, repair, marketing presentation, etc; such goods have to be returned into the zone and the warehouse or exported abroad within the period required to complete the above operations, and not later than a year from the day they are taken out of the zone and the warehouse.

Question 189

Please explain the rationale and provide justification for limiting foreign employees to 10 per cent of the work force. Do similar limitations apply to enterprises outside free economic zones?

Answer:

The provision is intended to prevent increases in unemployment in Montenegro. Montenegro maintains a system of work permits for foreign employees for similar purposes.

Question 190

The information provided states that for the transfer of goods produced in a SEZ duties and charges are not payable for the domestic component and when this component exceeds 50 per cent, these goods shall not be subject to restrictions related to the foreign trade regime. Does this mean that in such a case they are not subject to duties and charges when transferred into the customs territory? If yes, this would constitute a local content requirement incompatible with Article III.5 GATT and would need to be abolished. Upon accession to the WTO, Montenegro's system of Special Economic Zones needs to be fully compatible with WTO rules.

Answer:

Article 21 of the Law on Free Zones (RM OG No. 42/04) prescribes that goods from a free zone imported into Montenegro are subject to customs duties, customs charges and the value added tax, and application of possible import restrictions. Customs duties and charges are not payable on the domestic materials and labour incorporated into the goods in the zone. When the domestic component exceeds 50 per cent, goods imported from the zone are not subject to restrictions related to the foreign trade regime (customs duties and other charges are payable, but decreased for the percentage of the domestic component in goods).

Montenegro will review its Law on Free Zones in order to ensure that it is fully compatible with WTO rules.

(l) Government procurement practices

Question 191

Does Montenegro discriminate in favour of domestic production in its government procurement?

Answer:

The Law on Government Procurement does not provide preferential treatment for domestic suppliers. Foreign and local suppliers receive the same treatment in international public bidding.

Question 192

Does Montenegro plan to join the WTO Government Procurement Agreement upon accession to the WTO?

Answer:

Montenegro will consider joining the Government Procurement Agreement within a reasonable period after accession.

Question 193

How does Montenegro define "local" when the local competitive bidding method is used? Does this relate to the nationality of the bidder or to the origin of goods and services?

What are the possibilities to appeal in public procurement in Montenegro?

Answer:

Article 3 of the Law on Government Procurement (RM OG No. 40/01) defines open local competitive bidding as a local solicitation open to all suppliers who have their seat or residency in Montenegro. The term "locally" is not related to nationality of the supplier or origin of goods and services.

Article 79 of the Law on Government Procurement prescribes the appeal procedure. To prevent disputes, suppliers are invited to address their complaints in writing to the public entity concerned. A supplier who, having submitted a complaint about procurement proceedings and having received a response remains unsatisfied, may lodge an appeal in writing to the Public Procurement Commission within eight days of receipt of a response to his complaint. The Public Procurement Commission is obliged to give its reply in writing within 15 days of receiving the appeal.

All contracts include provisions concerning the applicable law and the forum for the settlement of disputes.

The Law on Government procurement is currently under review in order to be fully compliant with EU directives. It is expected that this Law will be passed by the end of 2005. Montenegro will submit the draft Law as soon as it is available.

4. Policies affecting foreign trade in agricultural products

(a) Imports

Question 194

The Decree on Special Charge on Importation of Agricultural and Food Products (RM OG No. 61/03, 63/03) applies additional special charges on imports of many agricultural products that are not applied to domestic production for the express purpose of protecting domestic production. We note that laws that apply additional charges to imported products so as to afford protection to domestic production violate Article III (National Treatment) of the Uruguay Round. Please confirm that Montenegro intends to eliminate these charges upon accession.

Answer:

Montenegro is aware of the problem with these charges and will eliminate them prior to accession. Conversion of special fees into tariff equivalents will be accomplished under the new Law on Customs Tariff, which is expected to be enacted in the near future.

Question 195

The Decision on Seasonal Customs Duties on Agricultural Products (RM OG No. 38/00) authorizes the imposition of additional seasonal duties on agricultural products for the expressed purpose of protecting domestic production. Laws that apply additional charges to

imported products so as to afford protection to domestic production violate Article III (National Treatment) of the Uruguay Round.

Please provide us with a list of the actual seasonal duties (currently or recently) that have applied to these goods.

Answer:

The following table shows actual agricultural products that are subject to seasonal duties based on HS 1996; seasonal duty for all products subject to it is 20 per cent of the customs value.

Tariff item	Description	Period
07 02. 00 00 00	-Tomato, fresh or chilled	from 01.04 to 31.08
07 04. 90 00 10	Cabbage, cauliflower, kale and similar cabbage eatables vegetable, fresh or chilled	from 01.02 to 30.06
	--Cabbage Lettuce (<i>Lactuca sativa</i>) and chicory	
07 05. 11 00 00	(<i>Cichorium</i> spp),fresh or chilled: -Lettuce -Cabbage lettuce	from 01.11 to 30.05
07 07. 00 00 00	Cucumbers and cornisons, fresh or chilled	from 01.04 to 30.06 and from 01.09 to 30.11
08 05. 20 00 00	Agrums, fresh or dry: -Tangerines	from 01.11 to 31.12
08 06. 10 00 00	Grapes, fresh or dry: -Fresh	from 01.07 to 30.09
08 07.11 00 00	Melons, watermelons etc, fresh: -Melons, watermelons: --Watermelons	from 01.07 to 31.08
08 09. 30 08 09. 30 00 10	Apricots, cherries, sour cherries, peach (including nectarines) plums fresh: Peach including nectarines: --Peach	from 01.06 to 30.08
08 10. 50 00 00	Other fresh fruit: -Kiwi	from 01.11 to 31.03

Question 196

Please confirm that Montenegro intends to eliminate these charges upon accession.

Answer:

Montenegro will negotiate tariff bindings that include all seasonal customs duties prior to the date of accession.

Question 197

Please explain the specific services that being charged for importers under the Decision on the Level and Method of Paying Fees Covering Costs of Quality Control on Agriculture and Food Products (FRY OG No. 62/97 and 55/98). What specific standards or specific quality requirements are food and agricultural imports being tested for? Do these same fees apply to domestic production and if not, please explain how this is consistent with Article III (National Treatment) of the Uruguay Round and Article 2 of the TBT Agreement.

Answer:

Quality control of agricultural and food products at the border is intended to ensure the fulfilment of prescribed quality requirements. These quality requirements are prescribed in technical regulations that are adopted based on the Law on Standardization, and apply equally to domestic like products. However, new laws governing SPS matters are under preparation, and will replace this Decision.

Question 198

Does Montenegro plan to join the WTO Government Procurement Agreement upon accession to the WTO?

Answer:

Montenegro will consider joining the Government Procurement Agreement within a reasonable period after accession.

Question 199

Does Montenegro plan to join the WTO Government Procurement Agreement upon accession to the WTO?

Answer:

Montenegro will consider joining the Government Procurement Agreement within a reasonable period after accession.

(e) Internal policies

Question 200

We request that Montenegro complete WT/ACC/4 with budgetary expenditure on domestic support, export subsidies, and any revenue forgone by the Government associated with agricultural products.

Answer:

Montenegro submitted its completed WT/ACC/4 document in March 2005.

V. TRADE-RELATED INTELLECTUAL PROPERTY REGIME

1. General

Question 201

We suggest that Montenegro complete the checklist on TRIPS conformity contained in WT/ACC/9 based on its current and draft IPR legislation in preparation, to help the Working Party members in their review.

Answer:

WT/ACC/9 will be submitted before the first session of the Working Party.

Question 202

Please explain the legal and practical means in place to render legislation passed at State Union level applicable in the territory of Montenegro. Is this legislation directly applicable?

Please describe in detail the means currently in place with regard to the implementation of intellectual property rights legislation, in particular in relation to the judiciary, customs, the police force and other involved institutions.

Answer:

The division of responsibility in the area of intellectual property is quite well defined. The Union is responsible for substantive laws, and, through the Union Intellectual Property Office, for the deposit of copyrights and the registration of trademarks, patents, designs, topographies and marks of geographic origin. The Union has recently passed laws governing patents, copyrights, trademarks, designs and topographies, and expects to pass a new law on geographic origins in the near future. In addition, it is expected that a law on plant varieties protection (consistent with the UPOV convention) and laws governing trade secrets will be enacted in Montenegro. These laws establish the rights associated with each of these types of intellectual property. Montenegro believes that these laws are WTO/TRIPS compliant. However, if WTO review reveals any need for amendment, Montenegro will do everything necessary to provide WTO compliance, including ensuring that necessary action are taken in the Union Parliament.

Union laws are directly applicable in Montenegro; there is no need for separate member states legislation. However, the Union laws provide neither penalties for infringement, nor for enforcement. These latter matters are the responsibility of the Republic of Montenegro. Montenegrin laws provide for both civil and criminal enforcement of the intellectual property rights established by the Union. A new law on enforcement of intellectual property rights is being prepared, which will strengthen enforcement through improved market and other inspections powers. This draft Law has been adopted in the Government on 2 June 2005 and it is planned to be passed by the end of June 2005.

Certain amendments to the penal code of the Republic of Montenegro are also in progress and are expected to be passed by during 2005 as well.

A law regulating the production of optical disks is also contemplated in Montenegro.

When enacted, these laws will establish clear responsibility for the enforcement of intellectual property rights in Montenegro.

Existing legislation also provides for TRIPS-compliant "border measures" for enforcement of intellectual property rights by the Customs Service (Decree on Procedure of the Customs Authorities with Goods Violating Intellectual Property rights, RM OG No. 25/05).

Authority for rule-making relevant to registration of copyrights, trademarks, patents, designs, topographies and marks of geographic origin rests with the Union, in which the key agency is the Intellectual Property Office, an agency of the Union Ministry for Internal Economic Relations. Authority for rule-making related to enforcement rests with the Republic, working through the relevant ministry or other agency. For border measures the relevant agencies is the Customs Administration of Montenegro, and for criminal enforcement, the Ministry of Justice. The Ministry of Economy has oversight over protection of industrial property rights, while the Ministry of Culture and Media is in charge of protection of copyrights and related rights. Other responsibilities remain to be precisely defined in legislation that is presently under development.

Should amendment of the Union laws with respect to intellectual property be necessary in order to comply with international obligations, Montenegro will take whatever action may be necessary in the Union Parliament to provide review of the Union laws in order to be fully compliant with the WTO and other requirements. Montenegro has full capacity to initiate changes and amendments to the laws enacted at the Union level through its delegations of MP's in the Union Parliament.

(c) Membership of international intellectual property conventions and of regional or bilateral agreements

Question 203

Does Montenegro have plans to join the Geneva Phonograms Convention and the Brussels Satellite Convention?

Answer:

Both the Geneva Phonograms Convention and the Brussels Satellite Convention are already binding on Montenegro as a result of ratification by the former Federal Republic of Yugoslavia (in the case of the Brussels Convention) or by the State Union (in the case of the Geneva Phonograms Convention).

The Convention for the Protection of Producers of Phonograms Against Unauthorized Duplication of Their Phonograms was ratified on 10 March 2003 and entered into force on 10 June 2003.

The Brussels Convention Relating to the Distribution of Program-Carrying Signals Transmitted by Satellite was ratified on 29 December 1976 and entered into force on 25 August 1979.

2. Substantive standards of protection, including procedures for the acquisition and maintenance of intellectual property rights

(a) Copyright and related rights

Question 204

In Article 54 of the Trademark Law, are provisional measures provided for *inaudita altera parte*? Do provisions exist for the deposit of a security relating to the request for interim measures?

Answer:

There is no reference to provisional measures in Article 54 of the Trademark Law. However, Article 62 of the Trademark Law provides for provisional measures *inaudita altera parte*. Under Article 64 of the Trademark Law the Court may order an applicant to deposit a security in the event that request is found to be groundless.

With respect to copyrights, provisional measures are provided for in Articles 182 and 183 of the Copyright Law. Article 183, paragraph 3 expressly provides for *inaudita altera parte*. There is no provision in the Copyright Law that would require the right holder to deposit the security relating to the request for provisional measures.

Question 205

With regard to the Copyright Law, in Article 177, reference is made to "compensation for material damage". Please describe how these damages would be calculated.

Answer:

Compensation for damages suffered in case of infringement is based on direct losses, if any, including lost profit, taking into consideration in particular the remuneration that would have been payable had the right been used lawfully. When filing the case, the plaintiff specifies the amount of damages and submits the evidence to support the claim. If the defendant objects the amount, the calculation of damages is performed by a Court appointed expert.

In addition, Article 178 of the Copyright Law provides for pre-established damages. Where the infringement was done intentionally or by gross negligence, the plaintiff may choose to claim pre-established damages in an amount equal to up to three times the amount of usual remuneration that would have been paid had the right been used lawfully. "Usual remuneration" is understood to mean the amount payable by the user of the right to the right holder for the lawful use of the right in the usual (normal) course of trade (retail price, licence fee or the like, as the case may be).

Question 206

Article 187 of the Copyright Law references "commercial purposes". Article 61 of TRIPS provides that "members shall provide for criminal procedures and penalties to be applied at least in cases of wilful trademark counterfeiting or copyright piracy on a commercial scale." A "commercial purposes" provision in the law does not appear to be consistent with the "commercial scale" provision in TRIPS. Please explain.

Answer:

It appears that this is a linguistic issue. In the original language of the Law, the meaning of the phrase "for commercial purposes" is considered to be equal to the meaning of the phrase "commercial scale" as used in Article 61 of TRIPS.

(b) Trademarks, including service marks

Question 207

Regarding Article 57 of the Trademark Law, reference is made to "general rules of compensation of damages". Please explain how these are calculated.

Answer:

Compensation for damages suffered in case of infringement is based on direct losses, if any, including lost profit, taking into consideration in particular the remuneration that would have been payable had the right been used lawfully. When filing the case, the plaintiff specifies the amount of damages and submits the evidence to support the claim. If the defendant objects the amount, the calculation of damages is performed by a Court appointed expert.

In addition, paragraph 3 of Article 57 of the Trademark Law provides for pre-established damages. Where the infringement was intentional, the plaintiff may choose to claim pre-established damages in an amount equal to up to three times the amount of the usual licence fee that would have been paid had the right been used lawfully.

(c) Geographical indications, including appellations of origin

Question 208

Regarding geographical indications, in Article 49 of the Trademark Law, reference is made to "general rules of compensation for damages". Please explain how these damages are calculated.

Answer:

The provision referred to in the question is Article 49 of the Law on Geographical Indications rather than the Trademark Law.

Compensation for damages suffered in case of trademark infringement is based on direct losses, if any, including lost profit, taking into consideration in particular the remuneration that would have been payable had the right been used lawfully. When filing the case, the plaintiff specifies the amount of damages and submits the evidence to support the claim. If the defendant objects the amount, the calculation of damages is performed by a Court appointed expert.

(d) Industrial designs

Question 209

What is the difference between "individual character," "immaterial differences," and "new" as defined in Articles 4 and 5 of the Law on Legal Protection of Design?

Answer:

Article 5 defines "individual character" as the overall impression produced on an informed user that differs from the overall impression produced on such a user by any other design.

"Immaterial" means irrelevant, unimportant, negligible, of no importance, so the phrase "immaterial differences" means irrelevant, unimportant or negligible differences. Such differences are defined in Article 4, paragraph 3 as those that cannot be distinguished by an informed person at first sight.

"New", means different or distinguished of any other thing of the same kind that has previously existed. Article 4 defines novelty as the situation where no identical design has been made available to the public before the date of filing of the application for registration, or the one where there is no application previously filed, requesting the registration of an identical design.

All three elements define requirements that have to be met in order to register a design.

Question 210

In Article 42(2) of the Law on Legal Protection of Designs, what is meant by "for the purpose of coaching or citing"?

Answer:

The phrase "for the purpose of coaching or citing" should be understood to mean: for educational purposes or for the purposes of quoting and making reference.

(e) Patents

Question 211

Article 7(2) of the Patent Law prohibits patents for surgical, therapeutic or diagnostic methods. The caveat in Article 8, however, appears to allow for patents on new surgical, therapeutic or diagnostic methods of using a known substance. Please clarify what inventions are patentable under these provisions.

Answer:

Article 7(2) of the Patent Law prohibits patents for inventions concerning surgical, therapeutic or diagnostic methods practiced directly on humans or animals. However, it allows patents for products or substances and compositions used in any of these methods.

Article 8 of the Patent Law defines novelty of the invention as a requirement for the patent protection. Paragraph 3 provides that substances or compositions used for treatment by surgical or diagnostic or therapeutic methods are patentable where their use in such methods is not comprised in the state of the art, i.e. where such substances or compositions were not used in such a way before.

Therefore, surgical, therapeutic or diagnostic methods are not patentable, whereas substances or compositions used in such methods are patentable.

Question 212

What is the scope of "research and development activities" that may give rise to an exception to patent rights under Article 59(2) of the Patent Law?

Answer:

Details are being checked and the answers will be provided as soon as necessary data are collected.

Question 213

Please explain in detail how each of the compulsory licensing provisions listed in Articles 63-67 of the Patent Law comply with each of the requirements of TRIPS Article 31.

Answer:

The table below displays provisions of Articles 63-67 of the Patent Law with references to specific provisions of TRIPS Article 31.

Patent Law	TRIPS
<p>Article 63, paragraph 1</p> <p>If an owner of a patent refuses to licence the right of commercial use of a protected invention to other persons or sets unreasonable conditions for such licensing, the authority competent in the field in which the invention shall be employed may, after considering the merits of each individual case, grant a compulsory licence upon application of the interested person:</p> <p>(1) if the patent owner himself or a person authorised by him does not use the protected invention or uses it insufficiently in Serbia and Montenegro;</p> <p>(2) if the commercial use of an invention that has been subsequently protected in the name of another person is not possible, without the use of the protected invention in whole or in part</p>	<p>Art. 31 (a)</p>
<p>Article 63, paragraph 2</p> <p>The interested person shall be required to prove that he has made efforts, before filing the application referred to in paragraph 1 of this Article, to obtain authorisation from the right holder to use the protected invention on reasonable commercial terms and conditions and that he has not received such authorisation within a reasonable period of time.</p>	<p>Art. 31 (b)</p>
<p>Article 63, paragraph 3</p> <p>The interested person, referred to in paragraph 1, item (1) of this Article, may only be a person who proves that he has the appropriate technological capacity and production facilities for the commercial use of the protected invention.</p>	<p>Art. 31 (a)</p>
<p>Article 63, paragraph 4</p> <p>The interested person referred to in paragraph 1, item (2) of this Article may only be the owner of the second invention, provided that:</p> <p>(1) the second invention involves a technical advancement of special economic significance in relation to the invention protected by the first patent; and that</p> <p>(2) the owner of the first patent is entitled, on reasonable terms, to a cross-licence to use the second invention.</p>	<p>Art. 31 (l) (i)(ii)</p>
<p>Article 63, paragraph 5</p> <p>Authorisation for the use of the invention protected by first patent shall be non-transferable except with the assignment of the second patent.</p>	<p>Art. 31 (l) (iii)</p>
<p>Article 64</p> <p>The holder of a compulsory licence shall be required to pay the patent owner a mutually agreed remuneration. In the absence of an agreement on the amount and method of payment of such remuneration, the competent court shall decide, taking into account the merits of each individual case and the economic value of the compulsory licence.</p>	<p>Art. 31 (h)</p>
<p>Article 65, paragraph 1</p> <p>The scope and duration of a compulsory licence shall be limited to the purpose for which it has been granted.</p>	<p>Art. 31 (c)</p>
<p>Article 65, paragraph 2</p> <p>A compulsory licence shall not be exclusive.</p>	<p>Art. 31 (d)</p>
<p>Article 65, paragraph 3</p> <p>A compulsory licence may be assigned only with the enterprise or part of the enterprise in which it is used.</p>	<p>Art. 31 (e)</p>

Patent Law	TRIPS
<p>Article 65, paragraph 4</p> <p>A compulsory licence shall predominantly be granted for the supply of the domestic market.</p>	Art. 31 (f)
<p>Article 65, paragraph 5</p> <p>A compulsory licence may be terminated if and when circumstances that have led to its grant cease to exist and are unlikely to recur. On reasoned request, the competent authority shall re-examine the further existence of such circumstances.</p>	Art. 31 (g)
<p>Article 65, paragraph 6</p> <p>An application for the grant of a compulsory licence cannot be filed before the expiry of a period of four years from the filing date of the patent application or three years from the date of the grant of a patent, whichever of the two time limits expires later.</p>	Art. 31 (a)
<p>Article 65, paragraph 7</p> <p>A compulsory licence shall not be granted if the patent owner provides valid reasons for non-use or for insufficient use of a protected invention.</p>	Art. 31 (a)
<p>Article 66, paragraph 1</p> <p>The compulsory licence under Article 63 of this Law may also be granted prior to the expiry of the time limit specified in Article 65, paragraph 6, if the exploitation of the protected invention is necessary for the fulfilment of national or other exceptional needs (the protection of public health and nutrition, and the protection of public interests in fields of vital significance for socio-economic and technological development) or if the protected invention is used in a manner considered by the competent authority to be contrary to the principles of free competition.</p>	Art. 31 (b)
<p>Article 66, paragraph 2</p> <p>In the event of national or any other exceptional need, the provisions of Article 63, paragraph 2 shall not apply. Nevertheless, the right holder shall be notified of the compulsory licence grant proceedings as soon as possible. In the event of public non-commercial exploitation of a protected invention, the provisions of Article 63, paragraph 2 shall not apply. However, where the Council of Ministers or the person contracted for such exploitation knows or has grounds to know, without conducting a patent search, that a valid patent or petty patent shall be exploited or that there is intent for it to be exploited by the government or by any other entity acting on its behalf, the right holder shall be informed of the compulsory licence grant proceedings promptly.</p>	Art. 31 (b)
<p>Article 66, paragraph 3</p> <p>The decision on the application of an interested person for the grant of a compulsory licence in the public interest shall be taken by the Council of Ministers, after it reviews the merits of each individual case.</p>	Art. 31 (a)
<p>Article 66, paragraph 4</p> <p>A compulsory licence may be terminated if and when circumstances that have led to its grant cease to exist and are unlikely to recur. Upon reasoned request, the competent authority shall re-examine the further existence of such circumstances.</p>	Art. 31 (g)
<p>Article 66, paragraph 5</p> <p>In order to rectify an anti-competitive practice, the competent authority may refuse the termination of a compulsory licence in the public interest, if and when circumstances which have led to its grant are likely to recur.</p>	Art. 31 (k)

Patent Law	TRIPS
<p>Article 67, paragraph 1</p> <p>The holder of a compulsory licence in the public interest shall be required to pay the patent owner remuneration pursuant to Article 64. However, in the event that such licence is granted in order to rectify anti-competitive practice, the competent authority may, when determining the total amount of remuneration, take into account the need to remedy such practice.</p>	<p>Art. 31 (h)(k)</p>
<p>Article 67, paragraph 2</p> <p>A compulsory licence in the public interest shall be subject to the provisions of Article 65, paragraphs 1, 2, 3, 4 and 6 and Article 66, paragraph 4 of this Law. However, the competent authority may choose not to apply the provisions of Article 65, paragraph 4, if the compulsory licence in the public interest has been granted in order to remedy an anti-competitive practice.</p>	<p>Art. 31 (k)</p>

With respect to provisions of TRIPS Article 31 (i) and (j), all decisions of the Council of Ministers of Serbia and Montenegro, the sole authority to grant the compulsory licence in the public interest (Article 66, paragraph 3 of the Patent Law), are subject to judicial review by the Court of Serbia and Montenegro. A decision to grant a compulsory licence under Article 63, paragraph 1 of the Patent Law is subject to review within the judicial system of the Republic of Montenegro, by the Supreme Court of Montenegro.

Question 214

Regarding design patents, Article 56 of the Patent Law references is made to "general rules on compensation of damages". Please explain how these damages are calculated.

Answer:

This question most likely refers to Article 56 of the Law on Legal Protection of Designs rather than the Patent Law.

If the question refers to the Patent Law, the appropriate provision is in Article 93, which provides for civil remedies in the case of the infringement of a patent right.

Compensation for damages suffered in case of patent infringement is based on direct losses, if any, including lost profit, taking into consideration in particular the remuneration that would have been payable had the right been used lawfully. When filing the case, the plaintiff specifies the amount of damages and submits the evidence to support the claim. If the defendant objects the amount, the calculation of damages is performed by a Court appointed expert.

In addition, Article 93, paragraph 2 of the Patent Law provides for pre-established damages. Where the infringement was done intentionally or by gross negligence, the plaintiff may chose to claim pre-established damages in an amount equal to up to three time the amount of usual of the usual licence fee that would have been paid had the right been used lawfully.

The same principle is applicable to designs (Article 56 of the Law on Legal Protection of Designs).

Question 215

In Article 93 of the Patent Law, reference is made to "compensation for damages caused by infringement". Please describe how these damages are calculated.

Answer:

Please see the answer above.

Question 216

In Article 94 of the Patent Law, do provisions exist for the deposit of a security relating to the request for interim measures?

Answer:

Under Article 94, paragraph 4 of the Patent Law the court may order the applicant to provide a security in order to prevent any abuse.

Question 217

With regard to patents, do provisions exist for the court to be permitted to order the defendant to furnish information about third parties related to the infringement or hand over documents relating to the infringement pursuant to Article 47 of TRIPS?

Answer:

Article 47 of TRIPS provides that members may or may not provide for the judicial authorities to have the power to order the infringer to inform the right holder of the identity of third persons involved in the production and distribution of the infringing goods or services and of their channels of distribution. The State Union chose not to include this provision in the Patent Law, although it is included in Article 185 of the Copyright Law.

(f) Plant variety protection

Question 218

Although the Patent Law contains certain provisions dealing with plant varieties, Article 7(3) thereof and the accompanying definition of "plant variety" refer to another law on plant varieties. Please explain whether the Patent Law protects plant varieties, and if not, please indicate how plant varieties are protected.

Answer:

The Patent Law does not protect plant varieties. The protection of plant varieties is currently regulated by the Law on Protection of Varieties of Agricultural and Forrest Plants (FRY OG No. 28/2000), which is not considered to meet international standards. However, a new, UPOV compliant, law on plant variety protection is being prepared. It will be submitted to the Working Party as soon as it is passed.

(g) Layout designs of integrated circuits

Question 219

Regarding Topographies of Integrated Circuits, in Article 20 of the law on the protection of Topographies of Integrated Circuits, reference is made to "appropriate remuneration". Please describe how this would be calculated.

Answer:

There is no reference to "appropriate remuneration" in Article 20 of the Law on the Protection of Topographies of Integrated Circuits, or anywhere else in the Law. This provision was an option in one of the initial drafts, which was not included in the final text of the Law passed by the Parliament of the State Union.

Question 220

Regarding the above-mentioned law, are interim measures provided for? Do provisions exist for the court to be permitted to order the defendant to furnish information about third parties related to the infringement or hand over documents relating to the infringement pursuant to Article 47 of TRIPS?

Answer:

The Law on the Protection of Topographies of Integrated Circuits does not provide for interim measures.

Article 47 of TRIPS provides that members may or may not provide for the judicial authorities to have the authority to order the infringer to inform the right holder of the identity of third persons involved in the production and distribution of the infringing goods or services and of their channels of distribution. The State Union chose not to include this provision in the Law.

(h) Requirements on undisclosed information

Question 221

WT/ACC/CGR/3 states that protection of undisclosed information is not regulated by a specific piece of legislation. However, several pieces of legislation are cited as regulating the protection of trade secrets and test data. Please provide translations of the following legislation:

- **The Law on Business Companies (RM OG No. 6/02);**
- **The Criminal Code (RM OG No. 70/03, 13/04), Article 280;**
- **The Law on Plant Protection (RM OG No. 24/98, 26/98); and**
- **Law on Protection of Topography of Integrated Circuits (SCG OG No. 62/04).**

Answer:

Translations of the above listed laws will be provided.

Question 222

Pending receipt of the requested legislation, provide the following information.

How are test data protected against unfair commercial use (and not only against disclosure)?

Can a second applicant for marketing approval of a pharmaceutical or an agricultural chemical product rely on data submitted by the first applicant by claiming its pharmaceutical or agricultural chemical is bioequivalent to that of the first applicant?

If so, after what period of time following submission of the original data by the first applicant?

Answer:

Details are being checked and the answers will be provided as soon as necessary data are collected.

4. Enforcement

(a) Civil judicial procedures and remedies

Question 223

In civil cases involving infringement, please describe how damages are calculated? Are pre-established damages available to rights holders?

Answer:

Compensation for damages suffered in case of infringement is based on direct losses, if any, including lost profit, taking into consideration in particular the remuneration that would have been payable had the right been used lawfully. When filing the case, the plaintiff specifies the amount of damages and submits the evidence to support the claim. If the defendant objects to the amount, the calculation of damages is performed by a Court appointed expert.

Pre-established damages are available to right holders with respect to patents, copyright and related rights, designs, trademarks and topographies of integrated circuits. Where the infringement was done intentionally or by gross negligence, the plaintiff may chose to claim pre-established damages in an amount equal to up to three times the amount of usual remuneration that would have been paid had the right been used lawfully. "Usual remuneration" is understood to mean the amount payable by the user of the right to the right holder for the lawful use of the right in the usual (normal) course of trade (retail price, licence fee or the like, as the case may be).

Question 224

In civil cases, please describe the manner in which infringing products are disposed of outside the channels of commerce. Is destruction of infringing products required?

Answer:

As a rule, the right holder has the right to request the Court to order destruction or alteration of infringing products, as well as destruction of any objects that were instrumental to infringement, and such request is always granted. Specific provisions are the following:

- Under Article 57, subparagraph 3, of the Trademark Law, the plaintiff is entitled to request destruction or alteration of the infringing objects. Under subparagraph 4, the plaintiff is entitled to request destruction or alteration of the tools and equipment used to manufacture the infringing objects, if it is necessary for the protection of rights;
- Under Article 177, paragraph 1, subparagraph 3, of the Copyright Law, the plaintiff is entitled to request destruction or alteration of the objects instrumental to the infringement of rights, including copies of the subject-matter of protection, their packaging, stencils, negatives and the like. Under subparagraph 4, the plaintiff is entitled to request destruction or alteration of the tools and equipment that have been used for production of the objects instrumental to the infringement of rights, if necessary for the protection of rights. Under paragraph 4, the plaintiff may, instead of a request for the destruction or alteration of the objects that were instrumental to the infringement of a right, request that such objects be handed over to him.

- Under Article 93, paragraph 1, subparagraph 5, of the Patent Law, the plaintiff is entitled to request seizure and/or destruction, without compensation, of products made or obtained by infringement of the patent. Under subparagraph 6, the plaintiff is entitled to request seizure and/or destruction, without compensation, of material or objects (equipment, tools) predominantly used in the making of infringing products.
- Under Article 56, paragraph 1, subparagraph 3 of the Law on Legal Protection of Designs, the plaintiff is entitled to request that objects used in infringement of the right be destroyed or altered. Under subparagraph 4, the plaintiff is entitled to request that tools and equipment used for production of the objects used to infringe the right to be destroyed or altered, if necessary for protection of the right.

The Law on Law on Protection of Topographies of Integrated Circuits does not contain similar provisions.

(b) Provisional measures

Question 225

May provisional measures be ordered *inaudita altera parte*?

Answer:

Where the relevant Law provides for provisional measures, such measures may be ordered *inaudita altera parte*.

Question 226

Please describe the length of time taken by the courts between the request by rights holders for interim measures and the issuance of an order.

Answer:

Where the Court finds that the evidence to support the request is credible enough, interim measures could be ordered in a matter of weeks, even days, if circumstances permitted.

Question 227

Can provisional measures be requested prior to an action being filed for a determination on the merits of the claim?

Answer:

Yes, the request for provisional measures can be filed prior to an action being filed for a determination on the merits of the claim.

(c) Any administrative procedures and remedies

Question 228

Please describe the circumstances in which the administrative procedures and legal remedies provisions would be applicable, rather than the civil judicial procedures and remedies.

Answer:

Administrative procedures will be applicable in the following instances:

When it is necessary to register the right (patent, trademark, topography of integrated circuit or geographical indication), the Intellectual Property Office administers an appropriate administrative procedure.

Under the Regulation on Actions of the Customs Authority Applicable to Goods Suspected to be Infringing Goods (TRIPS Border Measures), the customs authorities are empowered to administer appropriate administrative procedures and take measures where the goods suspected of infringing intellectual property rights are placed in any of the customs procedures.

(d) Any special border measures

Question 229

With regard to border measures, please describe if an application process is in place or envisaged for the suspension of release of goods.

Answer:

The Regulation on Actions of the Customs Authority Applicable to Goods Suspected to be Infringing Goods (RM OG No. 25/05) provides that the customs authorities may suspend release of goods suspected to be infringing goods.

Question 230

Please describe whether a security or other equivalent assurance is or will be required for the suspension of release of goods.

Answer:

Under Article 8 of the Regulation, where an application to suspend release has been granted, the applicant may be required to provide a security in the amount equal to any costs incurred in the event of the termination of the procedure due to an act or omission by the right holder or if the concerned goods were subsequently found not to infringe intellectual property rights.

Question 231

Will Customs be permitted to take action relating to exportation or in transit movement of counterfeit or piratical goods?

Answer:

The Customs has powers to take action relating to any goods placed in any of the customs procedures, including export and transit procedures.

Question 232

May or will Montenegrin Customs take an *ex officio* action relating to counterfeit or piratical goods?

Answer:

Montenegrin Customs has powers to take an *ex officio* action relating to counterfeit or piratical goods.

Question 233

Is or will a decision on the merits of the case be made by Montenegrin Customs or referred to a judicial or administrative authority?

Answer:

The decision on the merits of the case will be made by the Court.

Question 234

Please describe Customs procedures in place or envisaged providing for a right of inspection and information and the manner in which a right holder may inspect goods to determine if they are infringing.

Answer:

Under Article 9 of the Regulation the right holder has the right to identify and inspect the goods, provided such inspection is completed in the customs premises and under customs' supervision.

(e) Criminal procedures

Question 235

Please describe the level of infringing activity required to initiate criminal prosecution for each type of intellectual property right infringement and the level of infringing activity required for imprisonment to be ordered.

Please describe the range of fines envisaged for assessment in criminal cases relating to trademark and copyright infringement.

In criminal cases, do courts routinely order the destruction of infringing goods? Are materials and implements, the predominant use of which has been in the commission of the offence, ordered destroyed by the courts in criminal cases?

Answer:

The current penal protection of intellectual property rights is understood not to be sufficient. However, a pending revision of the Penal Code will provide for *ex officio* prosecution, proper penalties (including both fines and imprisonment), as well as the mandatory destruction of infringing goods. As soon as these amendments are passed, detailed answers to the above questions will be provided.

VI. TRADE-RELATED SERVICES REGIME

1. General

Question 236

What are the possibilities to establish branches in Montenegro as regards restrictions on specific types of legal entities?

Answer:

There are no such restrictions other than that foreign banks may engage in banking activities only by establishing a bank in Montenegro in accordance with domestic legislation.

Current Insurance Law prescribes restrictions on types of legal entities that may engage in insurance, but draft Insurance Law that will liberalize this area is under preparation and it will be provided to the Working Party as soon as it is available.

2. Policies affecting Trade in Services

(i) Provisions concerning any form of aid, grant, domestic subsidy, tax incentive or promotion scheme affecting trade in services

Question 237

WT/ACC/CGR/3 describes subsidies designed to stimulate certain types of tourism. Are those subsidies available to foreign providers of tourism services? Please describe this subsidy program in greater detail.

Answer:

Tourism is a strategic industry for Montenegro. National policy is to develop this industry through many mechanisms, including subsidies to domestic providers, in order to allow tourism to develop its potential.

Subsidies related to tourism include:

- Subsidies for interest rates of commercial bank credits in tourism;
- Subsidies or incentives for bus, air, rail or ship transport related to tourism; and
- Partial reimbursement of registration costs for private accommodation.

Such subsidies are generally available to foreign providers of services that are registered in the Central Register of the Commercial Court in accordance with the Law on Business Entities. Foreign legal and natural persons have national treatment in Montenegro given by the Law on Foreign Investments.

Question 238

Foreign producers making a movie or TV series, without a Montenegrin partner, are assessed a fee. Please explain how this fee comports with the national treatment requirements of Article III of the GATT. Does Montenegro plan to abolish this fee upon accession to the WTO? Please provide the working party with a translation of the Law on Cinematography (RM OG No. 45/93, 27/94).

Answer:

Yes. This fee will be abolished prior to the date of WTO accession. Montenegro will provide the Law on Cinematography prior to first Working Party meeting.

VII. INSTITUTIONAL BASE FOR TRADE AND ECONOMIC RELATIONS WITH THIRD COUNTRIES

1. Bilateral or plurilateral agreements relating to foreign trade in goods and trade in services

Question 239

What is the current rate of duty charged on imports of civil aircraft and aircraft parts?

Answer:

Please see the table of tariff rates for civil aircrafts and aircraft parts in Annex 5.

Question 240

Does Montenegro grant GSP treatment to any of its trading partners?

Answer:

Montenegro does not grant GSP treatment to any of its trading partners.

Question 241

Does Montenegro not currently grant MFN treatment to the trade of any country? What are the criteria applied to determine less than MFN treatment?

Answer:

No country receives less than MFN treatment from Montenegro.

2. Economic integration, customs union and free-trade area agreements

Question 242

Please provide information on any FTA Agreements for Montenegro or for Serbia and Montenegro that have services provisions.

Answer:

All FTA agreements to which Serbia and Montenegro is a signatory contain a general provision on trade in services which prescribes that signatories will work on further facilitation and liberalization in trade in services in accordance with the provisions of the General Agreement on Trade in Services. However, this provision does not contain any firm obligation for signatories in services area.

ANNEX 1

List of Agencies Responsible for International Trade in Montenegro

No.	Agency in charge for international trade in Republic of Montenegro	Responsibility
1.	Ministry for International Economic Relations and European Integration	<ul style="list-style-type: none"> - WTO Accession; EU accession - Administering Foreign Trade Law, Foreign Investment Law, Free Zones Law - Issuance of import export licenses that do not fall under any other sectoral ministry - Processing of trade data (trade analysis) - Oversight on implementation of FTA's - Regional and multilateral trade organizations (CEFTA, EFTA, OECD, etc)
2.	Ministry of Economy	<ul style="list-style-type: none"> - Coordination of activities related to protection of Intellectual Property Rights; implementation of the Law on Enforcement of Intellectual Property Laws from State Union level through market inspection - Supervision over implementation of laws from state union level, and coordination of activities related to technical regulations, standards, metrology and accreditation - Energy, telecommunication sectors through Agency for Energy and Agency for Telecommunications - Price control - Competition - Market inspection
3.	Ministry of Agriculture	<ul style="list-style-type: none"> - Agriculture policy - SPS legislation (Plant Protection Law, Fertilizers Law, Pesticides Law, Veterinary Law, Plant Varieties Law, Tobacco Law, Law on Seeds, Law on Seedlings, Law on Maritime Fishing, Law on Wine and Liqueurs, etc) - Licenses/approvals for import or export of agriculture products and for import or export of pesticides and fertilizers - Licenses for certain genetically modified organisms - Prices of agricultural products - Budgeting in agriculture with Ministry of Finance - Veterinary and phytosanitary inspection
4.	Ministry of Finance	<ul style="list-style-type: none"> - Administering draft Insurance Law, draft Law on Current and Capital Transactions with abroad, all tax legislation - Supervision over Customs Administration and Tax Administration - Fiscal policy-customs, taxes, fees - Budgeting - Licensing for accounting and auditing services

No.	Agency in charge for international trade in Republic of Montenegro	Responsibility
5.	Ministry of Health	<ul style="list-style-type: none"> - Administering Food Safety Law with Min. of Agriculture, Law on Medicines and Medical Devices and other health related laws: health protection, health insurance - Sanitary inspection - Licenses/approvals for import/export of certain products (sources of ionizing radiation used for medical purposes apparatus used in medicine, narcotics, medicines)
6.	Ministry of Transport	<ul style="list-style-type: none"> - Administering all transport related laws: road transport, rail transport, air traffic, maritime transport, etc
7.	Ministry of Culture	<ul style="list-style-type: none"> - Coordination of activities for protection of copyrights; establishment of organization for collective protection of copyrights and related rights - Supervision over all media together with Agency for Broadcasting that issue broadcasting licenses - Issuance of licenses for import/export of artefacts
8.	Ministry of Tourism	<ul style="list-style-type: none"> - Administering Law on Tourism and all tourism related activities
9.	Ministry of Environment Protection and Urban Planning	<ul style="list-style-type: none"> - Administering the Law on Environment, the Law on Protection from Ionizing Radiation, Law on Transport of Hazardous Substances, The Law on Construction - Control and inspection of import, export or transit at the border of technologies, products, semi-finished products and raw materials, waste and hazardous waste, endangered species and genetic species of the wild flora and fauna, biotechnologies and genetically modified organisms, substances damaging the ozone layer, sources of ionizing radiation not used for medical purposes and radioactive materials - Control over construction activities
10.	Ministry of Justice	<ul style="list-style-type: none"> - Administering Law on General Administrative Procedure, Law on Administrative Disputes, Criminal Code, Criminal Procedure Law, Enforcement Procedure Law
11.	Central Bank	<ul style="list-style-type: none"> - Monetary and payment operations - Commercial bank licensing and supervision over their work; - Approval of securities issuance and sale of large blocks of commercial bank shares, - Approval of the auditor chosen by the commercial bank. - Statistics
12.	Agency for Foreign Investment and Reconstruction of Economy	<ul style="list-style-type: none"> - Administering legislation on foreign investments, privatization - Privatization - Keeping register of foreign investments
13.	Agency for Telecommunications	<ul style="list-style-type: none"> - Issuance of telecommunication licenses - Setting prices for telecommunication services

No.	Agency in charge for international trade in Republic of Montenegro	Responsibility
14.	Agency for Broadcasting	<ul style="list-style-type: none"> - Administering Law on Broadcasting - Issuance of licenses for broadcasting and supervision over broadcasters
15.	Agency for Energy	<ul style="list-style-type: none"> - Administering Law on Energy - Issuance of licenses for the Generation, Transmission, Distribution, Supply and sale of electricity; for commercial transport; warehousing, distribution, sale and shipment of gas, oil and oil derivatives; for market operators, transmission and distributive networks - Setting tariff for electricity
16.	Agency for Tobacco	<ul style="list-style-type: none"> - Administering Law for Tobacco - Issuance licenses for tobacco producers - Keep register of importers, exporters and entities engaged in transit of tobacco and tobacco products
17.	Agency for Promotion of Foreign Investments	<ul style="list-style-type: none"> - The Agency acts as a promoter of investment projects; sets the investment promotion strategy, coordinates all activities on attraction of foreign investments, develops partnerships between the public and private sector
18.	Customs Administration	<ul style="list-style-type: none"> - Administering Law on Customs and its by-laws - Implementation of the Law on VAT, Law on Excise Tax, Law on Anti Money Laundering, Decree on Customs Tariff, Basel Convention, CITES - Issuance of certificates of origin for preferential origin of goods - Implementation of border measures for protection of IP - Collection of customs, VAT and excise tax during release of goods in circulation
19.	Tax Administration	<ul style="list-style-type: none"> - Collection of all taxes: VAT, excise tax, personal income tax, real estate tax, tax on transfer of assets, etc.
20.	Chamber of Commerce	<ul style="list-style-type: none"> - Promotion of cooperation between government and private sector - International economic relations - Issues certificate of origin, Form A
21.	Association of engineers	Issue licenses for engineers
22.	The Bar Association	Licensing (registration) of attorneys.
23.	The Association of Doctors	Registration of medical doctors and dentists.
24.	The Association of Pharmacists	Registration of pharmacists.
25.	The Association of Engineers	Licensing of engineers and companies who are involved in layout and construction of facilities;
26.	The Association of Hunters	Registration, issuance of hunting permits for foreign citizens
27.	The Veterinary Chamber	Licensing (registration) of veterinarians
28.	The Securities Commission	Licensing for exchanges and other activities (brokerage, dealing, investment management, and underwriting and investment consultancy).

No.	Agency in charge for international trade in State Union of Serbia and Montenegro	Responsibility
1.	Ministry of Internal Economic Relations	- Responsible for enacting substantive law with respect to standardization, measures and precious metals, and intellectual property
2.	Minister for International Economic Relations	- Responsible for negotiating and coordinating the implementation of international treaties, including treaty relations with the European Union and the coordination of relations with international economic and financial institutions, following consultations with competent ministers of the member states
3.	Institution for Standardization	- Administering Law on Standardization - Keep register of standards and technical regulations
4.	Accreditation Body of Serbia and Montenegro,	- Administering Law on Accreditation - Gives accreditation to laboratories and other entities and supervise their work
5.	The Intellectual Property Office	- Responsible for the formulation and implementation of policy in the field of intellectual property and administering laws on copyrights and related rights, topographies of integrated circuits, geographical appellations, patents, trademarks and design - Keep the register of protected intellectual property rights
6.	Bureau for Measures and Precious Metals	- Administering Law on Measures and Precious Metals - Issue conformity certificate with the Law on Measures and Precious Metals when required

ANNEX 2

Information on Import Licensing Procedures

I. OUTLINE OF SYSTEMS

- 1. Give a brief description of each licensing system as a whole and, with respect to each, reply to the following questions as relevant, placing all of the material with respect to a given system in sequence together, and using cross references as appropriate when elements which have already been described are also present in another system.**

Answer:

The following licensing systems or measures that have border effects similar to licensing are in place:

1. Licenses issued by the Ministry for International Economic Relations and European Integration in accordance with the Foreign Trade Law (RM OG No. 28/04), the Decree on Implementation of Foreign Trade Law (RM OG No. 52/04) and the Decision on Control List for Export and Import of Goods (RM OG No. 44/04)³;
2. Licenses by the Ministry of Environment Protection and Urban Planning for:
 - import, export and transit of wastes,
 - import, export and transit of endangered and protected species of wild flora and fauna,
 - import and export of substances which deplete ozone layer,
 - import, export and transit of sources of ionizing radiation in accordance with international agreements: the Law on Confirmation of the Basel Convention on the Control of Transboundary Movements of Dangerous Waste and Their Disposal (FRY OG, International agreements, No. 2/99), the Law on Confirmation of the CITES Convention on International Trade of Endangered Species of Wild Fauna and Flora (FRY OG, International agreements, No. 11/01), the Law on Ratification of Vienna Convention on Protection of Ozone Layer, Law on Ratification of Protocol on Substances Damaging the Ozone Layer and national legislation: the Law on Environmental Protection (RM OG No. 12/96; 55/00), the Foreign Trade Law (RM OG No. 28/04), the Law on the Basis of Environment Protection (FRY OG No. 24/98), the Law on Protection from Ionizing Radiation (FRY OG No. 46/96), the Law on Transportation of Hazardous Substances (FRY OG No. 27/90).
3. Licenses and approvals by the Ministry of Health for import of medicines and medical devices, import of narcotics, import of psychotropic substances, import of precursors and import of poisonous substances, alcohol and their halogenated, sulphonated, nitrated and nitrosated derivatives, organic chemical products, industrial and medicinal herbs, ore, inorganic chemical products, insecticide, etc. in accordance with the Decision on Control List for Export and Import of Goods (RM OG No. 44/04), the Law on Medicines (RM OG No. 80/04), the Law on Medical Devices (RM OG No. 79/04), the Law on Production and Circulation of Narcotics (FRY OG 46/96 and 37/02) and the Law on Production and Circulation Poisonous Substances (FRY No.15/95; 37/02);
4. Approvals by the Ministry of Agriculture, Forestry and Water Management for the import of pesticides, fertilizers and seeds and seedling material agriculture and woody plant prescribed

³ This Decision used have a title the Decision on Classifying Goods on Forms of Export and Import, substantially is the same act now classifying goods on modes of export or import, just the title has been changed after enactment of the new Law on Foreign Trade

in the Decision on Control List for Export and Import of Goods (RM OG No. 44/04) and the Law on Plant Protection (FRY OG No. 24/98 and 26/98).

5. Licenses for the importation of arms, military equipment and dual use goods by the Ministry of International Economic Relations of Serbia and Montenegro, in accordance with the Union Law on Foreign Trade in Arms, Military Equipment and Dual Use Goods (Serbia and Montenegro RM OG No. 7/05 and 8/05).

II. PURPOSES AND COVERAGE OF LICENSING

1. **Identify each licensing system maintained and state what products, appropriately grouped, are covered.**

Table II.1 – Goods Subject to Import Licensing

Licensing System	Number of Items	Detailed Information
Licenses by the Ministry for International Economic Relations and European Integration	Not available	Annex 11 in Memorandum on Foreign Trade Regime of the Republic of Montenegro (WT/ACC/CGR/3)
Licenses by the Ministry of Environment Protection and Urban Planning	Not available	Licenses are issued in accordance with international agreements (CITES Convention, Basel Convention and Vienna Convention)
Licenses/narcotics and psychotropic substances by the Ministry of Health	33 tariff items in Chapter 12, 13 and 29	Licenses are issued for following tariff items: 1211900030; 1211900090;1301900000; 1302110000; 1302190000; 2905290000; 2905503000; 2921309900; 2921490090; 2922190090; 2922300090; 2922497050; 2922500099; 2924100030; 2924299000; 2925190000; 2926900090; 2932990000; 2933390000; 2933511000; 2933513000; 2933519010; 2933599000;2933900090; 2934900090; 2939100000; 2939410000; 2939420000; 2939499999; 2939630000; 2939901100; 2939901900 and 2939909090
Licenses/precursors by the Ministry of Health	22 tariff items in Chapter 28 and 29	List of precursors according to the Vienna Convention
Licenses and approvals by the Ministry of Health (medical and medicine devices and other products which are subject of import licenses and approvals)	Not available	Annex 11 Memorandum on Foreign Trade Regime of the Republic of Montenegro (WT/ACC/CGR/3)

Licensing System	Number of Items	Detailed Information
Approval by the Ministry of Agriculture, Forestry and Water Management	110 tariff items in Chapter 6, 7, 9, 10, 12, 31, 38	Licenses are issued for following: all tariff items from Chapter 31(except 3102309010) all tariff items from subchapter 0601; 0602; 1209; tariff items: 0701100000; 0703101100; 0712901100; 0713101000; 0910991000; 1001100010; 1001901000;1002000010; 1003001000; 1004000010; 1005101000; 1005109000; 1006101000; 1007001000; 1201001000; 1201009000; 1202101000; 1204001000; 1205101000; 1206001000; 1207101000; 1207201000; 1207301000; 1207401000; 1207501000; 1207601000; 1207911000 and 1207992000
Licenses by the Ministry of International Economic Relations of Serbia and Montenegro	Not available	Licenses are issued for the following: - arms, military equipment and related technologies, harmonized with the Common List of Military Equipment encompassed in the European Union Code of Conduct on Arms Exports; - dual use goods, including software and technologies, that may have military purpose besides the civil one, harmonized with the List of Dual Use Goods and Technologies of the European Union

2. The system applies to goods originating in and coming from which countries?

Answer:

The import licensing system applies to goods originating in and coming from all countries with the exception of goods originating in countries with which bilateral free trade agreement with Serbia and Montenegro is in force.

3. Is the licensing intended to restrict the quantity or value of imports, and if not, what are its purposes? Have alternative methods of accomplishing the purposes been considered and if so which? Why have they not been adopted?

Answer:

Licenses and approvals are not intended to restrict the quantity or value of imports.

In accordance with the current Law on Foreign Trade, the purpose of import licenses issued by the Ministry for International Economic Relations and European Integration is to:

- protect human, animal or plant life or health;
- protect national security;
- protect environment or exhaustible natural resources;
- protect public morals;
- protect intellectual property rights; or
- enforce any special rules related to trade in gold and silver.

The licenses issued by the Ministry of Environment Protection and Urban Planning are related to environment protection.

The purpose of licenses issued by the Ministry of Health is to administer the import of narcotics (for statistical purposes and tracking the quota allocated in accordance with the Vienna Narcotics Control Board).

Licenses for import of medicines and medical devices issued by the Ministry of Health are required for health and safety reasons.

The purpose of approvals issued by the Ministry of Agriculture, Forestry and Water Management is to ensure health control of products on the domestic market and to ensure that only authorized importers are importing fertilizers and pesticides.

Licenses for the importation of arms, military equipment and dual use goods by the Ministry of International Economic Relations of Serbia and Montenegro are required for security reasons.

No other alternative methods have been considered for accomplishing the purposes stated above.

4. Cite the law, regulation and/or administrative order under which the licensing is maintained. Is the licensing statutorily required? Does the legislation leave designation of products to be subjected to licensing to administrative discretion? Is it possible for the government (or the executive branch) to abolish the system without legislative approval?

Answer:

The following laws and legal acts regulate licensing:

- The Foreign Trade Law (RM OG No. 28/04);
- The Decision on Control List for Export and Import of Goods (RM OG No. 44/04);
- The Environmental Protection Law (RM OG No. 12/96; 55/00);
- The Law on the Basis of Environment Protection (FRY OG No. 24/98);
- The Law on Protection from Ionizing Radiation (FRY OG No. 46/96);
- The Law on Production and Circulation of Narcotics (FRY OG No. 46/96 and 37/02);
- The Law on Production and Circulation Poisonous Substances (FRY No. 15/95; 37/02);
- The Law on Transportation of Hazardous Substances (FRY OG No. 27/90);
- The Law on Medicine (RM OG No. 80/04);
- The Law on Medical Devices (RM OG No. 79/04);
- The Law on Production and Circulation of Narcotics (FRY OG No. 46/96; 37/02);
- The Law on Production and Circulation of Waste Substances (FRY OG No. 15/95; 28/96; 37/02);
- The Law on Plant Protection (FRY OG No. 24/98 and 26/98);
- The Law on Administrative Procedure (RM OG No. 60/03); and
- The Union Law on Foreign Trade in Arms, Military Equipment and Dual Use Goods (Serbia and Montenegro OG No. 7/05 and 8/05).

The law requires licensing. Designation of goods is not left to administrative discretion. To abolish the licensing system totally, amendments to laws are required. To amend the list of goods subject to licensing, government decisions are required.

III. PROCEDURES

1. **For products under restriction as to the quantity or value of imports (whether applicable globally or to a limited number of countries or whether established bilaterally or unilaterally):**

Answer:

This does not apply in the Montenegro.

2. **Where there is no quantitative limit on importation of a product or on imports from a particular country:**

- (a) **How far in advance of importation must application for a licence be made? Can licenses be obtained within a shorter time limit or for goods arriving at the port without a licence (for example, owing to inadvertency)?**

Answer:

In general, in accordance with the Foreign Trade Law, licenses and approvals are issued in a period not exceeding 30 days provided all required documents are submitted. Licenses and approvals could be obtained in a shorter period than 30 days.

Licenses issued by the Ministry of Health could be obtained within 15 days.

In addition, the Ministry of Agriculture, Forestry and Water Management shall decide on application for issuing approval within seven days from the receipt of application (in practice it is 24–48 hours).

- (b) **Can a licence be granted immediately on request?**

Answer:

Licenses may not be issued immediately on request.

- (c) **Are there any limitations as to the period of the year during which application for licence and/or importation may be made? If so, explain.**

Answer:

There are no such limitations.

- (d) **Is consideration of licence applications effected by a single administrative organ? Or must the application be passed on to other organs for visa, note or approval? If so, which? Does the importer have to approach more than one administrative organ?**

Answer:

Applicants must only approach one single administrative organ.

The Ministry for International Economic Relations and European Integration, if there is a need for that, receives opinion from the Ministry of Economy, the Ministry of Internal Affairs, the Ministry of Environment Protection and Urban Planning, the Ministry of Health and the Ministry of Culture for issued licenses.

The Ministry of Health issues licenses for import of poisonous substances after receiving the opinion from relevant institution (as Ministry of Internal Affairs – Inspectorate for protection of wildfire, explosion, incidents and technical protection of premises; as the Ministry of Environment Protection and Urban Planning).

The Ministry of Health may asks for opinion, if there is a need for that, institution in charge for control of quality or other institutions for issuing licenses for import of medicines and medical devices.

The Ministry of Environment Protection and Urban Planning issues licenses for import, export and transit of endangered and protected species of wild flora and fauna after receiving opinion from the Republic Bureau for Environmental Protection and the Bureau for Biology of the Sea.

For issuance of other licenses and approvals, there is no need for consultations with other authorities.

- 3. Under what circumstances may an application for a licence be refused other than failure to meet the ordinary criteria? Are the reasons for any refusal given to the applicant? Have applicants a right of appeal in the event of refusal to issue a licence and, if so, to what bodies and under what procedures?**

Answer:

There are no circumstances where an application for a licence may be refused other than failure to meet the ordinary criteria. Reasons for refusals are always provided in writing. Applicants have the right to appeal against the decision of the ministry to the Administrative Court of Montenegro, as prescribed by the Law on Administrative Procedure (RM OG No. 60/03).

IV. ELIGIBILITY OF IMPORTS TO APPLY FOR LICENCE

- 1. Are all persons, firms and institutions eligible to apply for licenses:**

- (a) Under restrictive licensing systems?
(b) Under non-restrictive systems?

If not, is there a system of registration of persons or firms licensed to engage in importation? What persons or firms are eligible? Is there a registration fee? Is there a published list of authorized importers?

Answer:

All persons having the right to engage in import activities are eligible to apply for licenses. There is no published list of importers.

VI. DOCUMENTATION AND OTHER REQUIREMENTS FOR APPLICATION FOR LICENCE

- 1. What information is required in applications? Submit a sample form. What documents is the importer required to supply with the application?**

Answer:

Forms and requirements vary from one state authority to another. Requirements are not prescribed in legislation. Please see Exhibits VI.1-VI.5.

2. What documents are required upon actual importation?

Answer:

The importer must only provide a copy of a licence or approval upon actual importation along with other required customs documents (declaration, invoice, Bill of Lading, certificates and, where required, other certificates - origin, conformity, veterinary, health, quality, phytosanitary).

3. Is there any licensing fee or administrative charge? If so, what is the amount of the fee or charge?

Answer:

Administrative charges for costs of services are imposed for obtaining licenses and approvals. These vary from one authority to another (please see the following table).

Table II.2 – Import Licensing Fees

Licence (or similar measures)	Fees
All licenses issued by the Ministry for International Economic Relations and European Integration	€ 60
The Ministry of Environment Protection and Urban Planning – licence for import of wastes	€ 60
The Ministry of Environment Protection and Urban Planning – licence for import of endangered and protected species of wild flora and fauna	€ 100
The Ministry of Environment Protection and Urban Planning – licenses for import of substances which deplete ozone lawyer	€ 150
The Ministry of Environment Protection and Urban Planning – licenses for import of source ionizing radiation	€ 500
All licenses issued by the Ministry of Health	€ 30
The Ministry of Agriculture, Forestry and Water Management – approval for import of fertilizations and pesticides	€ 70
The Ministry of Agriculture, Forestry and Water Management – approval for import of seeds and seedling materials	€ 60

4. Is there any deposit or advance payment requirement associated with the issue of licenses? If so, state the amount or rate, whether it is refundable, the period of retention and the purpose of the requirement.

Answer:

None is required.

VII. CONDITIONS OF LICENSING

1. What is the period of validity of a licence? Can the validity of a licence be extended? How?

Answer:

Table II.3 – Import Licensing Validity

Licence (or similar measures)	Validity
All licenses issued by the Ministry for International Relations and European Integration	Three months
All licenses issued by the Ministry of Environment Protection and Urban Planning	One year
Licenses issued by the Ministry of Health	One to four months
Approvals issued by the Ministry of Agriculture, Forestry and Water Management	Two months

2. Is there any penalty for the non-utilization of a licence or a portion of a licence?

Answer:

There is no penalty for the non-utilization of a licence or a portion of a licence. The same applies for similar measures.

3. Are licenses transferable between importers? If so, are any limitations or conditions attached to such transfer?

Answer:

Licenses (or other similar measures) are not transferable between importers.

4. Are any other conditions attached to the issue of a licence:

- (a) For products subject to quantitative restriction?
- (b) For products not subject to quantitative restriction?

Answer:

None.

VIII. OTHER PROCEDURAL REQUIREMENTS

1. Are there any other administrative procedures, apart from import licensing and similar administrative procedures, required prior to importation?

Answer:

None other than those mentioned under Section IV.1 in Memorandum on Foreign Trade Regime of the Republic of Montenegro (WT/ACC/CGR/3).

2. Is foreign exchange automatically provided by the banking authorities for goods to be imported? Is a licence required as a condition to obtaining foreign exchange? Is foreign exchange always available to cover licenses issued? What formalities must be fulfilled for obtaining the foreign exchange?

Answer:

The Republic of Montenegro uses the Euro as its legal tender. There are no need restrictions on its use and banks do not have any role in control of import or export other than their regular payment activity.

Exhibit II.1 – Licenses Issued by the Ministry for International Economic Relations and European Integration

For issued licenses by the Ministry for International Economic Relations and European Integration importers must submit:

1. Request for a licence of import of goods, according to the type of goods, accompanied with the following data:
 - Title and type of goods;
 - Tariff reference;
 - Quantity of goods (in units of measure);
 - Value of goods;
 - Importing country (the country from which the goods is imported);
 - Country of the origin of goods;
 - Importer of goods (title, address); and
 - User of goods (title, address).
2. Invoice of goods
3. A proof that an administrative fee has been paid

Bellow is the form of licenses issued by the Ministry of International Economic Relations and European Integration:

Republic of Montenegro
Government of the Republic of Montenegro
Ministry for International Economic
Relations and European Integration
Number:
Podgorica

In accordance with the Article 19 and Article 22 of the Foreign Trade Law (RM OG No. 28/04) the Ministry for International Economic Relations and European Integration upon receiving opinion from the Ministry _____, on request of the company _____, issued

Licence for import of goods

1. Company _____,
Register number: _____
May import:
title and type of goods _____
tariff number _____
quantity of goods _____
value of goods _____
importing country _____
country of the origin of the goods _____
Importer of goods _____
User of goods _____
2. Import of goods has to be done until _____

3. In case that company gives up of approval business, it is obligated to inform the Ministry for International Economic Relations and European Integration within 8 days and gives the issued licence back within the same period of time.

Explanation

Company _____ submitted a request _____ year, requesting issuance of the licence for import of goods specified in this licence.

The Ministry for International Economic Relations and European Integration take into consideration submitted request and opinion from the Ministry _____ as well as all documents in this case, estimated that this request is justified, and decided as stated above.

Fee for this licence was paid in accordance with the law.

Minister
Dr Gordana Djurovic

Exhibit II.2 – Import Licenses Issued for Environmental Protection by the Ministry of Environmental Protection and Urban Planning

Licence for import/export/re-export of wild flora and fauna

The request for the issuance of licenses for the import/export /re-export of endangered species of wild flora and fauna is submitted to the Ministry of Environmental Protection and Urban Planning, along with the required documents listed in the request. The licenses are issued on the form specified by the CITES Convention.

A) Request for Issuing a License for Import/Export/Re-export of Endangered Species of Wild Flora and Fauna

Request No.	
Received on:	

The Republic of Montenegro
The Ministry of Environmental Protection and Urban Planning
PC Vectra, 81000 Podgorica
Tel. +381 81 482169, Fax. +381 81 234 183

**REQUEST FOR ISSUING A LICENCE
(import/export/re-export of endangered species and the protected species of the wild flora and fauna)**

Import Export Re-export Transit Other

A submitter of a request for issuing the licence Name and last name (name of the company) Address: Phone/fax		Exporter/Importer Name and last name (name of the company) Address: Phone/fax	
State the purpose of import/export/re-export (e.g. commercial, for the Zoo or botanical garden, circuses, travelling exhibitions, scientific purposes, hunting trophy, personal (pet), biomedical research, educational purposes, re-introduction or introduction into the wilderness, breeding in captivity or artificial breeding, etc.)			
Type of transportation means:	Border crossing (custom house):	Date of crossing the border (approximate):	
Scientific or a common name of an animal or a plant:	Description of the specimen (please state whether live animals or plants, body parts or products are in question. For live specimen, please state sex, age and identify the sign and the number)	Quantity:	Number of the Annex
		Country of origin:	
		Number of the licence and the date of issuing:	
Scientific or a common name of an animal or a plant:	Description of the specimen (please state whether live animals or plants, body parts or products are in question. For live specimen, please state sex, age and identify the sign and the number)	Quantity:	Number of the Annex
		Country of origin:	
		Number of the licence and the date of issuing:	

The following items are to be submitted together with this request:


- (a) A proof that administrative fee has been paid in amount of € 100
- (b) For export:
 - Import licence.
 - Opinion of the scientific-professional institution that the export will not threaten the survival of the species;
 - Opinion of the scientific-professional institution that specimen has not been made in a manner that would violate state laws
 - Information about mean of transport and supply; and
 - Statement of the exporter what is the purpose of usage of the specimen of the specie.
- (c) For import:
 - Export licence;
 - Opinion of the scientific-professional institution that the import will not threaten the survival of the species;
 - Opinion of the scientific-professional institution that specimen will have adequate treatment.
 - Statement of the importer what is the purpose of usage of the specimen of the specie.
- (d) For re-export and transit:
 - In case that specie does not originate from our country, it is necessary to submit export licence of the country of origin;
 - Opinion of the scientific-professional institution that the export will not threaten the survival of the species;
 - Opinion of the scientific-professional institution that specimen has not been made in a manner that would violate state laws;
 - Confirmation that specie does not have origin from Serbia and Montenegro (export licence issued by competent authorities from country of origin); and
 - Information about mean of transport and supply.
- (e) Other documents in accordance with the Foreign Trade Law

I hereby state that all the data given in this request and all the submitted documents are true and that I am ready to make possible for the competent authorities to check the data. I also state that the licence and the certificate obtained based on this request will be used only for the purposes and for the specimen that this document has been issued for.

Date and place:

Signature

B) CITES Document on Circulation of Endangered Species of Wild Flora and Fauna

Serbia and Montenegro											
 Convention on International Trade in Endangered Species of Wild Flora and Fauna			<input type="checkbox"/> Export <input type="checkbox"/> Import <input type="checkbox"/> Re-Export <input type="checkbox"/> Other		Number of Licence Valid until:						
3. Importer (name, address, country)			4. Exporter (name, address, country)								
5. Special conditions			Country Management Authority Republic of Montenegro Ministry of Environmental Protection and Physical Planning PC Vektra, 81000 PODGORICA, Montenegro Phone +381 81 482169, Fax. +381 81 234183								
5a. Purpose of the transaction and number of the operation * or date of acquisition**		5b. Security stamp									
7/8. Scientific name (genus and species) and common name of animal or plant	9. Description of specimens (age/sex if live)	10. Appendix number and source	11. Quantity	11a. Total exported/Quota	12. Country of origin*** number and date of issue of licence	12a. Country of last re-export, number and date of issue of licence					
*Only for specimens of Appendix I species bred in captivity of artificially propagated for commercial processes ** For pre-Convention specimens *** Only in case of re-export											
13. This licence is issue											
_____	_____	_____	_____	_____	_____	_____					
Place	Date	Signature	Official seal								
14. Export endorsement:			Bill of landing								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">See block 7</td> <td style="width:30%;">Quantity</td> </tr> <tr> <td>A</td> <td></td> </tr> <tr> <td>B</td> <td></td> </tr> </table>		See block 7	Quantity	A		B		_____		_____	
See block 7	Quantity										
A											
B											
		Signature		Official seal							

The codes to be used for box 5a are as follows:

- T Commercial
- Y Zoos
- G Botanical gardens
- Q Circuses and travelling exhibitions
- S Scientific
- H Hunting trophies
- P Personal
- M Biomedical research
- E Educational
- N Reintroduction or introduction into the wild
- B Breeding in captivity or artificial propagation

The codes to be used for box 10 are as follows:

W	Specimens taken from the wild
R	Specimens originating from ranching operation
D	Appendix I animals bred in captivity for commercial purpose, or Appendix I plants artificially propagated for commercial purpose as well as part of product thereof, exported under the provisions of Article VII paragraph 4, of the Convention
A	Plants that are artificially propagated in accordance with Resolution Conf. 9.18. (Rev), as well as parts and products thereof, exported under provisions of Article VII, paragraph 5 of the Convention (specimens of species included in Appendix I if they are not reproduced artificially for commercial purpose and specimens of species included in Appendix II and III)
C	Animals bred captivity in accordance with Resolution Conf. 10.16., as well as parts of product thereof, exported under the provisions of Article VII, paragraph 5, of the Convention (specimens of species included in Appendix I if they are not bred in captivity for commercial purpose and specimens of species included in Appendix 11 and III)
F	Animals born in captivity (F1 or subsequent generations) but which do not fulfil the definition of "bread of captivity" in resolution Conf. 10.16., as well as parts and products thereof
U	Source unknowns (must be justified)
I	Confiscated or seized specimens

Licenses for import of waste

A written request for a licence for the import of waste is submitted along with the documentation listed below. The form of the licence for the import of waste is not prescribed.

1. Information (notification) about trans-border movement of the waste;
2. Document about the waste movement;
3. Certificate of characterization (description) of the waste;
4. A contract between the waste importer and exporter;
5. A contract between a waste importer and a processor⁴, in case the importer is not the processor;
6. Proof that the importer, exporter and transporter of waste are registered for conducting those activities;
7. Statement of the waste importer about the type, quantity and ingredients of the waste, place and technological process from which the waste was obtained, as well as the reasons for its export;
8. The program for ecological management of the waste—safe for the entity registered for waste disposal;
9. The statement of the processor that the imported waste of a particular quality does not exist in the domestic market circulation in the required quantities;
10. The statement and the proof of the processor about the type of waste that will be produced by its processing, and about the methods of its disposal;
11. Data about the tariff number of the customs tariff, way of transportation and delivery of the waste (one or more shipments);
12. Data about the border crossing where the import will be performed, time of arrival of the waste to the border crossing and the waste movement routs from the border crossing to the customs house and further to the processor; and
13. A proof that the administrative tax has been paid.

⁴ A person or company processing the waste.

Licenses for import of substances which deplete ozone lawyer

The form of the licence for the import of substances which deplete ozone lawyer is not prescribed. The documents necessary for issuing licenses for import of substances which deplete ozone lawyer are as follows:

1. A written request for import of substances which deplete ozone lawyer
 - Date about importer/exporter of goods (name, address, register number);
 - Name and type of goods;
 - Tariff number;
 - Quantity of goods in unit of measure;
 - Importing country (the country from which the goods is imported); and
 - Border crossing.
2. Invoice of goods
3. Proof that administrative fee has been paid

Exhibit II.3 - Licenses issued by the Ministry of Health

A importer must submit following documents for issuance of import licence:

- A request for issuance of licence for import on letterhead of the importer;
- Name and type of products;
- Quantity of goods in unit of measure;
- Value of goods in Euros;
- Indicate country of origin, producer of goods and exporter of goods;
- Invoice of goods;
- Statement of final user; and
- Appropriate certificate for products.

A) Form of licence for import of medicine

Republic of Montenegro
Government of the Republic of Montenegro
The Ministry of Health
Number: 02/50-
Podgorica, Date: _____

In accordance with the Article 60 and 61 of the Law on Medicine (RM OG No.80/04), Article 11 and 22 of the Foreign Trade Law (RM OG No.28/04) and Article 1 and 2 of the Decision on Control List for Export and Import of Goods (RM OG No. 44/04), pursuant request no. _____ from _____ the Ministry of Health issues

LICENCE FOR IMPORT OF MEDICINE

1. _____ may import following medicine:

Tariff item	Unit of measure	Quantity	Name of article, form and packaging	Price	Total value

Value of goods from the customs declaration: _____ Euros

Discount _____ Euros

Total value of import _____ Euros

2. Importer of medicine: _____
3. Producer of medicine: _____
4. Exporter of medicine: _____
5. User of medicine: _____

In accordance with this specification the medicine are exempt for VAT payment.

This licence can be used in period of four months from the day of issuance, but not later than by the end of current year.

Importer is obligated to submit the proof to this Ministry about realization of import from this licence not later than 15 days after import.

Medicines which are subject of import pursuant this licence may not be placed in circulation at the territory of the Republic of Montenegro without appropriate proofs of quality for each imported shipment.

This decision is not further administratively appealable, but the importer may submit complaint in administrative dispute procedure before the Administrative Court of the Republic of Montenegro within 30 days of the day of receiving the licence.

Minister
Dr Miodrag Pavlicic

B) Form of licence for import of medical devices

Republic of Montenegro
Ministry of Health
Number: 02/50-
Podgorica, Date: _____

In accordance with the Article 39 of the Law on Medical Devices (RM OG No.79/04), Article 11 and 22 of the Foreign Trade Law (RM OG No.28/04), Article 27 of the Law on Value Add Taxes (RM OG No.65/01) and Article 1 and 2 of the Decision on Control List for Export and Import of Goods (RM OG No. 44/04), pursuant request no. _____ from _____ the Ministry of Health issues

LICENCE FOR IMPORT OF MEDICAL DEVICES

1. _____ may import following medical devices:

Tariff item	Name of article, form and packaging	Unit of measure	Quantity	Price	Total value

Total value of import _____ Euros

2. Importer of medical devices: _____
3. Producer of medical devices: _____
4. Exporter of medical devices: _____
5. User of medical devices: _____

In accordance with this specification the medical devices are exempt for VAT payment.
This licence can be used in period of four months from the day of issuance, but not later than by the end of current year.

Importer is obligated to submit the proof to this Ministry about realization of import from this licence not later than 15 days after import.

Medical devices which are subject of import pursuant this licence may not be placed in circulation at the territory of the Republic of Montenegro without appropriate proofs of quality for each imported shipment.

This decision is not further administratively appealable, but the importer may submit complaint in administrative dispute procedure before the Administrative Court of the Republic of Montenegro within 30 days of the day of receiving the licence.

Minister
Dr Miodrag Pavlicic

C) Form of licence for import of goods

Republic of Montenegro
Ministry of Health
Number: 02/50-
Podgorica, Date: _____

In accordance with the Article 11 and 22 of the Foreign Trade Law (RM OG No.28/04), and Article 1 and 2 of the Decision on Classifying Goods on Forms of Import and Export (RM OG No. 44/04), pursuant request no. _____ from _____ the Ministry of Health issues

LICENCE FOR IMPORT OF GOODS

1. _____ may import following goods:

Tariff item	Quantity	Unit of measure	Name of article, form and packaging	Price	Total value

Total value of import _____ Euros

2. Importer of goods: _____
3. Producer of goods: _____
4. Exporter of goods: _____
5. User of goods: _____

This licence can be used in period of four months from the day of issuance, but not later than by the end of current year.

This decision is not further administratively appealable, but the importer may submit complaint in administrative dispute procedure before the Administrative Court of the Republic of Montenegro within 30 days of the day of receiving the licence.

Minister
Dr Miodrag Pavlicic

Exhibit II.4 – Import Approvals Issued by the Ministry of Agriculture Forestry and Water
Management

Necessary documents for issuing approvals for import of pesticides, fertilizers and seeds and seedling material agriculture and woody plant are:

1. A written request for import
 - Importer of goods (name, address, register number);
 - Country of origin;
 - Quantity of goods in unit of measure;
 - Means of transport;
 - The purpose of import; and
 - Border crossing.
2. Invoice of goods
3. Registration of firm
4. Proof that administrative fee has been paid

ANNEX 3

Implementation and Administration of the Customs Valuation Agreement

1. Questions concerning article 1

(a) Sale between related parties:

(i) Are sales between related parties subject to special provisions?

Answer:

Yes. For details please see Article 30 of the Customs Law.

(ii) Is the fact of inter-company prices prima facie considered as grounds for regarding the respective prices as being influenced?

Answer:

Under Article 30, paragraph 4 of the Customs Law inter-company prices are not prima facie considered as grounds for regarding the respective prices as influenced.

(iii) What is the provision for giving the communication of the aforementioned grounds in writing if the importer so requests? (Article 1.2(a))

Answer:

Under Article 30, paragraph 6 of the Customs Law if the declarant so requests, the customs authorities shall in writing communicate him the grounds due to which the transaction value was not accepted.

(iv) How has Article 1.2(b) been implemented?

Answer:

The provision of Article 30, paragraph 7 is in compliance with Article 1.2(b) of the Valuation Agreement.

(b) Price of lost or damaged goods: Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?

Answer:

Under Article 41, paragraph 2 of the Customs Law the customs value of the goods that are damaged before being released to the declarant are to be determined by reducing the agreed price, reduction corresponding to the damage, shown as percentage.

2. How has the provision of Article 4 to allow the importer an option to reverse the order of application of Articles 5 and 6 been implemented?

Answer:

Article 34, paragraph 2 of the Customs Law implements this provision.

3. How has article 5.2 been implemented?

Answer:

Article 35, paragraph 3, of the Customs Law implements this provision.

4. How has article 6.2 been implemented?

Answer:

Article 36 of the Customs Law implements this provision.

5. Questions concerning Article 7:

(a) What provisions have been made for making value determination pursuant to Article 7?

Answer:

These provisions have been implemented in Article 37 of the Customs Law.

(b) What is the provision for informing the importer of the Customs Value determined under Article 7?

Answer:

There is specific provision with respect to the Article 7 of the Valuation Agreement (Article 37 of the Customs Law). Under Article 37 paragraph 3 of the Customs Law, at the declarant's initiative, the customs authorities shall notify the declarant of the customs value determined pursuant to the provisions of this Article and of the method used to determine the value.

(c) Are the prohibitions found in Article 7.2 delineated?

Answer:

The prohibitions found in Article 7.2 are set forth in Article 37, paragraph 2 of the Customs Law.

6. How have the options found in Article 8.2 been handled? In the case of f.o.b. application, are ex-factory prices also accepted?

Answer:

Article 38 of the Customs Law provides that expenses (including transport, loading and insurance), to the extent that they are incurred by the buyer but are not included in the price actually paid or payable, are to be added to the transaction value; thus the basis is CIF, not FOB. There is no provision allowing the use of FOB or EXW prices.

7. Where is the rate of exchange published, as required by Article 9.1?

Answer:

Under Article 45 of the Customs Law, where factors used to determine the customs value of goods are expressed in a currency other than that of the Republic, the rate of exchange to be used shall be that duly published on the day the customs debt is chargeable.

8. What steps have been taken to ensure confidentiality, as required by Article 10?

Answer:

The provision of Article 16 of the Customs Law contains provisions in compliance with Article 10.

9. Questions concerning article 11:

(a) What rights of appeal are open to the importer or any other person?

Answer:

Under Article 8, paragraph 3 of the Customs Law, an appeal may be lodged against the first-instance decision issued by the customs authorities.

(b) How is he to be informed of his right to further appeal?

Answer:

Under the Law on General Administrative Procedure each administrative decision, including those of customs authorities, must be made in writing, must contain notification on the right of further appeal and must be served to the interested party (parties).

10. Provide information on the publication, as required by article 12 of:

(a) (i) The relevant national laws:

Answer:

All Laws and sub-legal acts are published in the "Official Gazette of the Republic of Montenegro." The Customs Law was published in the RM OG No. 7/02; 38/02; 72/02; 21/03; 31/03.

(ii) The regulations concerning the application of the Agreement:

Answer:

The Decree on Implementation of the Customs Law (RM OG 15/03) provides further details concerning the application of the Customs Law, and consequently the Agreement.

(iii) The judicial decisions and administrative rulings of general application relating to the Agreement.

Answer:

In general, under the principles of law observed in Montenegro judicial decisions and administrative rulings are not of general application, but rather pertain to specific cases and as such, they are not published. The only judicial decisions of general application are those of the Constitutional Court, which are published in the Official Gazette.

(iv) General or specific laws being referred to in the rules of implementation or application:

Answer:

All such laws have been published in the relevant Official Gazette. Please see Memorandum on Foreign Trade Regime-Annex 2 for citations to specific laws.

(b) Is the publication of further rules anticipated? Which topics would they cover?

Answer:

Changes to the Customs Decrees in order to bring all charges into compliance with GATT Art. 8, and to incorporate a few Interpretive Notes that were omitted, are anticipated.

11. Questions concerning Article 13:

(a) How is the obligation from Article 13 (last sentence) being dealt with in the respective legislation?

Answer:

Article 42 of the Customs Law allows the release of goods before the final determination of the customs value, provided that the payment of customs duties is secured in the amount of a probable customs debt.

(b) Have additional explanations been laid down?

Answer:

Articles 189-200 of the Customs Law regulate in detail application of the security in the customs procedures.

12. Questions concerning Article 16:

(a) Does the respective national legislation contain a provision requiring customs authorities to give an explanation in writing as to how the customs value was determined?

Answer:

Yes. Please see Article 30, paragraph 6 and Article 37 paragraph 3 of the Customs Law.

(b) Are there any further regulations concerning an above-mentioned request?

Answer:

No.

13. How have the Interpretative Notes of the Agreement been included?

Answer:

With minor exceptions, the Interpretative notes have been included in the Customs Law and its Implementing Regulation. The remaining IN's will be incorporated in the near future.

14. How have the provisions of the Decision of 26 April 1984 on the Treatment of Interest Charges in the Customs Value of Imported Goods (Val/6/Rev.1) been implemented?

Answer:

These provisions have been implemented by inclusion in the Article 39, subparagraph 3 of the Customs Law.

15. For those countries applying paragraph 2 of the Decision of 24 September 1984 on the Valuation of Carrier Media Bearing Software for Data Processing Equipment (Val/8), how have the provisions of this paragraph been implemented?

Answer:

These provisions have been implemented by inclusion in the Article 43 of the Customs Law.

ANNEX 4

List of Goods Subject to Import and Export Quality Control

Following table contains tariff numbers of 53 categories of goods subject to import quality control in HS 2002:

Description of products	Tariff number
Meat of bovine animals, fresh or chilled:	0201; 0201 10; 0201 10 00 10; 0201 10 00 20; 0201 10 00 90; 0201 20; 0201 20 20 10; 0201 20 20 20; 0201 20 20 90; 0201 20 30 10; 0201 20 30 20; 0201 20 30 90; 0201 20 50 10; 0201 20 50 20; 0201 20 50 90; 0201 20 90 10; 0201 20 90 20; 0201 20 90 90; 0201 30; 0201 30 00 10; 0201 30 00 20; 0201 30 00 90
Meat of bovine animals, frozen:	0202; 0202 10; 0202 10 00 10; 0202 10 00 20; 0202 10 00 90; 0202 20; 0202 20 10 10; 0202 20 10 20; 0202 20 10 90; 0202 20 30 10; 0202 20 30 20; 0202 20 30 90; 0202 20 50 10; 0202 20 50 20; 0202 20 50 90; 0202 20 90 10; 0202 20 90 20; 0202 20 90 90; 0202 30; 0202 30 10 10; 0202 30 10 20; 0202 30 10 90; 0202 30 50 10; 0202 30 50 20; 0202 30 50 90; 0202 30 90 10; 0202 30 90 20; 0202 30 90 90
Meat of swine, fresh, chilled or frozen:	0203; 0203 11; 0203 11 10 00; 0203 11 90 00; 0203 12; 0203 12 11 00; 0203 12 19 00; 0203 12 90 00; 0203 19; 0203 19 11 00; 0203 19 13 00; 0203 19 15 00; 0203 19 55 00; 0203 19 59 00; 0203 19 90 00; 0203 21; 0203 21 10 00; 0203 21 90 00; 0203 22; 0203 22 11 00; 0203 22 19 00; 0203 22 90 00; 0203 29; 0203 29 11 00; 0203 29 13 00; 0203 29 15 00; 0203 29 55 00; 0203 29 59 00; 0203 29 90 00
Meat of sheep or goats, fresh, chilled or frozen:	0204; 0204 10 00 00; 0204 21 00 00; 0204 22; 0204 22 10 00; 0204 22 30 00; 0204 22 50 00; 0204 22 90 00; 0204 23 00 00; 0204 30 00 00; 0204 41 00 00; 0204 42; 0204 42 10 00; 0204 42 30 00; 0204 42 50 00; 0204 42 90 00; 0204 43; 0204 43 10 00; 0204 43 90 00
Meat of goats:	0204 50; 0204 50 11 00; 0204 50 13 00; 0204 50 15 00; 0204 50 19 00; 0204 50 31 00; 0204 50 39 00; 0204 50 51 00; 0204 50 53 00; 0204 50 55 00; 0204 50 59 00; 0204 50 71 00; 0204 50 79 00
Meat of horses, asses, mules or hinies, fresh, chilled or frozen:	0205; 0205 00 20 00; 0205 00 80 00
Eddible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	0206; 0206 10; 0206 10 10 00; 0206 10 91 00; 0206 10 95 00; 0206 10 99 00; 0206 21 00 00; 0206 22 00 00; 0206 29; 0206 29 10 00; 0206 29 91 00; 0206 29 99 00; 0206 30 00 00; 0206 41 00 00; 0206 49; 0206 49 20 00; 0206 49 80 00; 0206 80; 0206 80 10 00; 0206 80 91 00; 0206 80 99 00; 0206 90; 0206 90 10 00; 0206 90 91 00; 0206 90 99 00

Description of products	Tariff number
Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:	0207; 0207 11; 0207 11 10 00; 0207 11 30 00; 0207 11 90 00; 0207 12; 0207 12 10 00; 0207 12 90 00; 0207 13; 0207 13 10 00; 0207 13 20 00; 0207 13 30 00; 0207 13 40 00; 0207 13 50 00; 0207 13 60 00; 0207 13 70 00; 0207 13 91 00; 0207 13 99 00; 0207 14; 0207 14 10 00; 0207 14 20 00; 0207 14 30 00; 0207 14 40 00; 0207 14 50 00; 0207 14 60 00; 0207 14 70 00; 0207 14 91 00; 0207 14 99 00; 0207 24; 0207 24 10 00; 0207 24 90 00; 0207 25; 0207 25 10 00; 0207 25 90 00; 0207 26; 0207 26 10 00; 0207 26 20 00; 0207 26 30 00; 0207 26 40 00; 0207 26 50 00; 0207 26 60 00; 0207 26 70 00; 0207 26 80 00; 0207 26 91 00; 0207 26 99 00; 0207 27; 0207 27 10 00; 0207 27 20 00; 0207 27 30 00; 0207 27 40 00; 0207 27 50 00; 0207 27 60 00; 0207 27 70 00; 0207 27 80 00; 0207 27 91 00; 0207 27 99 00; 0207 32; 0207 32 11 00; 0207 32 15 00; 0207 32 19 00; 0207 32 51 00; 0207 32 59 00; 0207 32 90 00; 0207 33; 0207 33 11 00; 0207 33 19 00; 0207 33 51 00; 0207 33 59 00; 0207 33 90 00; 0207 34; 0207 34 10 00; 0207 34 90 00; 0207 35; 0207 35 11 00; 0207 35 15 00; 0207 35 21 00; 0207 35 23 00; 0207 35 25 00; 0207 35 31 00; 0207 35 41 00; 0207 35 51 00; 0207 35 53 00; 0207 35 61 00; 0207 35 63 00; 0207 35 71 00; 0207 35 79 00; 0207 35 91 00; 0207 35 99 00; 0207 36; 0207 36 11 00; 0207 36 15 00; 0207 36 21 00; 0207 36 23 00; 0207 36 25 00; 0207 36 31 00; 0207 36 41 00; 0207 36 51 00; 0207 36 53 00; 0207 36 61 00; 0207 36 63 00; 0207 36 71 00; 0207 36 79 00; 0207 36 81 00; 0207 36 85 00; 0207 36 89 00; 0207 36 90 00
Other meat and edible meat offal, chilled or frozen:	0208; 0208 10; 0208 10 11 00; 0208 10 19 00; 0208 10 90 00; 0208 20 00 00; 0208 30 00 00; 0208 40; 0208 40 10 00; 0208 40 90 00; 0208 50 00 00; 0208 90; 0208 90 10 00; 0208 90 20 00; 0208 90 40 00; 0208 90 55 00; 0208 90 60 00; 0208 90 95 00
Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:	0209; 0209 00 11 00; 0209 00 19 00; 0209 00 30 00; 0209 00 90 00

Description of products	Tariff number
Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	0210; 0210 11; 0210 11 11 00; 0210 11 19 00; 0210 11 31 00; 0210 11 39 00; 0210 11 90 00; 0210 12; 0210 12 11 00; 0210 12 19 00; 0210 12 90 00; 0210 19; 0210 19 10 00; 0210 19 20 00; 0210 19 30 00; 0210 19 40 00; 0210 19 50 00; 0210 19 60 00; 0210 19 70 00; 0210 19 81 00; 0210 19 89 00; 0210 19 90 00; 0210 20; 0210 20 10 00; 0210 20 90 00; 0210 91 00 00; 0210 92 00 00; 0210 93 00 00; 0210 99; 0210 99 10 00; 0210 99 21 00; 0210 99 29 00; 0210 99 31 00; 0210 99 39 00; 0210 99 41 00; 0210 99 49 00; 0210 99 51 00; 0210 99 59 00; 0210 99 60 00; 0210 99 71 00; 0210 99 79 00; 0210 99 80 00; 0210 99 90 00;
Live fish:	0301; 0301 10; 0301 10 10 00; 0301 10 90 00 0301 91; 0301 91 10 00; 0301 91 90 00; 0301 92 00 00; 0301 93 00 00; 0301 99; 0301 99 11 00; 0301 99 19 00; 0301 99 90 00
Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:	0302; 0302 11; 0302 11 10 00; 0302 11 20 00; 0302 11 80 00; 0302 12 00 00; 0302 19 00 00; 0302 21; 0302 21 10 00; 0302 21 30 00; 0302 21 90 00; 0302 22 00 00; 0302 23 00 00; 0302 29; 0302 29 10 00; 0302 29 90 00; 0302 31; 0302 31 10 00; 0302 31 90 00; 0302 32; 0302 32 10 00; 0302 32 90 00; 0302 33; 0302 33 10 00; 0302 33 90 00; 0302 34; 0302 34 10 00; 0302 34 90 00; 0302 35; 0302 35 10 00; 0302 35 90 00; 0302 36; 0302 36 10 00; 0302 36 90 00; 0302 39; 0302 39 10 00; 0302 39 90 00; 0302 40 00 00; 0302 50; 0302 50 10 00; 0302 50 90 00; 0302 61; 0302 61 10 00 0302 61 30 00; 0302 61 80 00; 0302 62 00 00; 0302 63 00 00; 0302 64 00 00; 0302 65; 0302 65 20 00; 0302 65 50 00; 0302 65 90 00; 0302 66 00 00; 0302 69; 0302 69 11 00; 0302 69 19 00; 0302 69 21 00; 0302 69 25 00; 0302 69 31 00; 0302 69 33 00; 0302 69 35 00; 0302 69 41 00; 0302 69 45 00; 0302 69 51 00; 0302 69 55 00; 0302 69 61 00; 0302 69 66 00; 0302 69 67 00; 0302 69 68 00; 0302 69 69 00; 0302 69 75 00; 0302 69 81 00; 0302 69 85 00; 0302 69 86 00; 0302 69 87 00; 0302 69 88 00; 0302 69 91 00; 0302 69 92 00; 0302 69 94 00; 0302 69 95 00; 0302 69 99 00; 0302 70 00 00

Description of products	Tariff number
Fish, frozen, excluding fish fillets and other fish meat of heading 0304:	0303; 0303 11 00 00; 0303 19 00 00; 0303 21; 0303 21 10 00; 0303 21 20 00; 0303 21 80 00; 0303 22 00 00; 0303 29 00 00; 0303 31; 0303 31 10 00; 0303 31 30 00; 0303 31 90 00; 0303 32 00 00; 0303 33 00 00; 0303 39; 0303 39 10 00; 0303 39 30 00; 0303 39 70 00; 0303 41; 0303 41 11 00; 0303 41 13 00; 0303 41 19 00; 0303 41 90 00; 0303 42; 0303 42 12 00; 0303 42 18 00; 0303 42 32 00; 0303 42 38 00; 0303 42 52 00; 0303 42 58 00; 0303 42 90 00; 0303 43; 0303 43 11 00; 0303 43 13 00; 0303 43 19 00; 0303 43 90 00; 0303 44; 0303 44 11 00; 0303 44 13 00; 0303 44 19 00; 0303 44 90 00; 0303 45; 0303 45 11 00; 0303 45 13 00; 0303 45 19 00; 0303 45 90 00; 0303 46; 0303 46 11 00; 0303 46 13 00; 0303 46 19 00; 0303 46 90 00; 0303 49; 0303 49 31 00; 0303 49 33 00; 0303 49 39 00; 0303 49 80 00; 0303 50 00 00; 0303 60; 0303 60 11 00; 0303 60 19 00; 0303 60 90 00; 0303 71; 0303 71 10 00; 0303 71 30 00; 0303 71 80 00; 0303 72 00 00; 0303 73 00 00; 0303 74; 0303 74 30 00; 0303 74 90 00; 0303 75; 0303 75 20 00; 0303 75 50 00; 0303 75 90 00; 0303 76 00 00; 0303 77 00 00; 0303 78; 0303 78 11 00; 0303 78 12 00; 0303 78 13 00; 0303 78 19 00; 0303 78 90 00; 0303 79; 0303 79 11 00; 0303 79 19 00; 0303 79 21 00; 0303 79 23 00; 0303 79 29 00; 0303 79 31 00; 0303 79 35 00; 0303 79 37 00; 0303 79 41 00; 0303 79 45 00; 0303 79 51 00; 0303 79 55 00; 0303 79 58 00; 0303 79 65 00; 0303 79 71 00; 0303 79 75 00; 0303 79 81 00; 0303 79 83 00; 0303 79 85 00; 0303 79 87 00; 0303 79 88 00; 0303 79 91 00; 0303 79 92 00; 0303 79 93 00; 0303 79 94 00; 0303 79 98 00; 0303 80; 0303 80 10 00; 0303 80 90 00

Description of products	Tariff number
Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:	0304; 0304 10; 0304 10 13 00; 0304 10 15 00; 0304 10 17 00; 0304 10 19 00; 0304 10 31 00; 0304 10 33 00; 0304 10 35 00; 0304 10 38 00; 0304 10 91 00; 0304 10 97 00; 0304 10 98 00; 0304 20; 0304 20 13 00; 0304 20 15 00; 0304 20 17 00; 0304 20 19 00; 0304 20 21 00; 0304 20 29 00; 0304 20 31 00; 0304 20 33 00; 0304 20 35 00; 0304 20 37 00; 0304 20 41 00; 0304 20 43 00; 0304 20 45 00; 0304 20 51 00; 0304 20 53 00; 0304 20 55 00; 0304 20 56 00; 0304 20 58 00; 0304 20 59 00; 0304 20 61 00; 0304 20 69 00; 0304 20 71 00; 0304 20 73 00; 0304 20 75 00; 0304 20 79 00; 0304 20 83 00; 0304 20 85 00; 0304 20 87 00; 0304 20 88 00; 0304 20 91 00; 0304 20 94 00; 0304 90; 0304 90 05 00; 0304 90 10 00; 0304 90 22 00; 0304 90 31 00; 0304 90 35 00; 0304 90 38 00; 0304 90 39 00; 0304 90 41 00; 0304 90 45 00; 0304 90 48 00; 0304 90 51 00; 0304 90 55 00; 0304 90 57 00; 0304 90 59 00; 0304 90 61 00; 0304 90 65 00; 0304 90 97 00
Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours meals and pellets of fish, fit for human consumption:	0305; 0305 10 00 00; 0305 20 00 00; 0305 30; 0305 30 11 00; 0305 30 19 00; 0305 30 30 00; 0305 30 50 00; 0305 30 90 00; 0305 41 00 00; 0305 42 00 00; 0305 49; 0305 49 10 00; 0305 49 20 00; 0305 49 30 00; 0305 49 45 00; 0305 49 50 00; 0305 49 80 00; 0305 51; 0305 51 10 00; 0305 51 90 00; 0305 59; 0305 59 11 00; 0305 59 19 00; 0305 59 30 00; 0305 59 50 00; 0305 59 70 00; 0305 59 80 00; 0305 61 00 00; 0305 62 00 00; 0305 63 00 00; 0305 69; 0305 69 10 00; 0305 69 30 00; 0305 69 50 00; 0305 69 80 00
Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:	0306; 0306 11; 0306 11 10 00; 0306 11 90 00; 0306 12; 0306 12 10 00; 0306 12 90 00; 0306 13; 0306 13 10 00; 0306 13 30 00; 0306 13 40 00; 0306 13 50 00; 0306 13 80 00; 0306 14; 0306 14 10 00; 0306 14 30 00; 0306 14 90 00; 0306 19; 0306 19 10 00; 0306 19 30 00; 0306 19 90 00; 0306 21 00 00; 0306 22; 0306 22 10 00; 0306 22 91 00; 0306 22 99 00; 0306 23; 0306 23 10 00; 0306 23 31 00; 0306 23 39 00; 0306 23 90 00; 0306 24; 0306 24 30 00; 0306 24 80 00; 0306 29; 0306 29 10 00; 0306 29 30 00; 0306 29 90 00

Description of products	Tariff number
Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	0307; 0307 10; 0307 10 10 00; 0307 10 90 00; 0307 21 00 00; 0307 29; 0307 29 10 00; 0307 29 90 00; 0307 31; 0307 31 10 00; 0307 31 90 00; 0307 39; 0307 39 10 00; 0307 39 90 00; 0307 41; 0307 41 10 00; 0307 41 91 00; 0307 41 99 00; 0307 49; 0307 49 01 00; 0307 49 11 00; 0307 49 18 00; 0307 49 31 00; 0307 49 33 00; 0307 49 35 00; 0307 49 38 00; 0307 49 51 00; 0307 49 59 00; 0307 49 71 00; 0307 49 91 00; 0307 49 99 00; 0307 51 00 00; 0307 59; 0307 59 10 00; 0307 59 90 00; 0307 60 00 00; 0307 91 00 00; 0307 99; 0307 99 11 00; 0307 99 13 00; 0307 99 15 00; 0307 99 18 00; 0307 99 90 00
Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	0401; 0401 10; 0401 10 10 00; 0401 10 90 00; 0401 20; 0401 20 11 00; 0401 20 19 00; 0401 20 91 00; 0401 20 99 00; 0401 30; 0401 30 11 00; 0401 30 19 00; 0401 30 31 00; 0401 30 39 00; 0401 30 91 00; 0401 30 99 00
Milk and cream, concentrated or containing added sugar or other sweetening matter:	0402; 0402 10; 0402 10 11 00; 0402 10 19 00; 0402 10 91 00; 0402 10 99 00; 0402 21; 0402 21 11 00; 0402 21 17 00; 0402 21 19 00; 0402 21 91 00; 0402 21 99 00; 0402 29; 0402 29 11 00; 0402 29 15 00; 0402 29 19 00; 0402 29 91 00; 0402 29 99 00; 0402 91; 0402 91 11 00; 0402 91 19 00; 0402 91 31 00; 0402 91 39 00; 0402 91 51 00; 0402 91 59 00; 0402 91 91 00; 0402 91 99 00; 0402 99; 0402 99 11 00; 0402 99 19 00; 0402 99 31 00; 0402 99 39 00; 0402 99 91 00; 0402 99 99 00
Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	0403; 0403 10; 0403 10 11 00; 0403 10 13 00; 0403 10 19 00; 0403 10 31 00; 0403 10 33 00; 0403 10 39 00; 0403 10 51 00; 0403 10 53 00; 0403 10 59 00; 0403 10 91 00; 0403 10 93 00; 0403 10 99 00; 0403 90; 0403 90 11 00; 0403 90 13 00; 0403 90 19 00; 0403 90 31 00; 0403 90 33 00; 0403 90 39 00; 0403 90 51 00; 0403 90 53 00; 0403 90 59 00; 0403 90 61 00; 0403 90 63 00; 0403 90 69 00; 0403 90 71 00; 0403 90 73 00; 0403 90 79 00; 0403 90 91 00; 0403 90 93 00; 0403 90 99 00
Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	0404; 0404 10; 0404 10 02 00; 0404 10 04 00; 0404 10 06 00; 0404 10 12 00; 0404 10 14 00; 0404 10 16 00; 0404 10 26 00; 0404 10 28 00; 0404 10 32 00; 0404 10 34 00; 0404 10 36 00; 0404 10 38 00; 0404 10 48 00; 0404 10 52 00; 0404 10 54 00; 0404 10 56 00; 0404 10 58 00; 0404 10 62 00; 0404 10 72 00; 0404 10 74 00; 0404 10 76 00; 0404 10 78 00; 0404 10 82 00; 0404 10 84 00; 0404 90; 0404 90 21 00; 0404 90 23 00; 0404 90 29 00; 0404 90 81 00; 0404 90 83 00; 0404 90 89 00

Description of products	Tariff number
Butter and other fats and oils derived from milk; dairy spreads:	0405; 0405 10; 0405 10 11 00; 0405 10 19 00; 0405 10 30 00; 0405 10 50 00; 0405 10 90 00; 0405 20; 0405 20 10 00; 0405 20 30 00; 0405 20 90 00; 0405 90; 0405 90 10 00; 0405 90 90 00
Cheese and curd:	0406; 0406 10; 0406 10 20 00; 0406 10 80 00; 0406 20; 0406 20 10 00; 0406 20 90 00; 0406 30; 0406 30 10 00; 0406 30 31 00; 0406 30 39 00; 0406 30 90 00; 0406 40; 0406 40 10 00; 0406 40 50 00; 0406 40 90 00; 0406 90; 0406 90 01 00; 0406 90 02 00; 0406 90 03 00; 0406 90 04 00; 0406 90 05 00; 0406 90 06 00; 0406 90 13 00; 0406 90 15 00; 0406 90 17 00; 0406 90 18 00; 0406 90 19 00; 0406 90 21 00; 0406 90 23 00; 0406 90 25 00; 0406 90 27 00; 0406 90 29 00; 0406 90 31 00; 0406 90 33 00; 0406 90 35 00; 0406 90 37 00; 0406 90 39 00; 0406 90 50 00; 0406 90 61 00; 0406 90 63 00; 0406 90 69 00; 0406 90 73 00; 0406 90 75 00; 0406 90 76 00; 0406 90 78 00; 0406 90 79 00; 0406 90 81 00; 0406 90 82 00; 0406 90 84 00; 0406 90 85 00; 0406 90 86 00; 0406 90 87 00; 0406 90 88 00; 0406 90 93 00; 0406 90 99 00
Birds' eggs, in shell, fresh, preserved or cooked:	0407 00; 0407 00 30 00; 0407 00 90 00
Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	0408; 0408 11; 0408 11 20 00; 0408 11 80 00; 0408 19; 0408 19 20 00; 0408 19 81 00; 0408 19 89 00; 0408 91; 0408 91 20 00; 0408 91 80 00; 0408 99; 0408 99 20 00; 0408 99 80 00
Natural honey:	0409 00 00 00
Edible products of animal origin, not elsewhere specified or included:	0410 00 00 00
Potatoes, fresh or chilled:	0701; 0701 10 00 00; 0701 90; 0701 90 10 00; 0701 90 50 00; 0701 90 90 00
Tomatoes, fresh or chilled:	0702 00 00 00
Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	0703; 0703 10; 0703 10 11 00; 0703 10 19 00; 0703 10 90 00; 0703 20 00 00; 0703 90 00 00
Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:	0704; 0704 10 00 00; 0704 20 00 00; 0704 90; 0704 90 10 00; 0704 90 90 00
Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), 'fresh or chilled:	0705; 0705 11 00 00; 0705 19 00 00; 0705 21 00 00; 0705 29 00 00
Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:	0706; 0706 10 00 00; 0706 90; 0706 90 10 00; 0706 90 30 00; 0706 90 90 00
Cucumbers and gherkins, fresh or chilled:	0707; 0707 00 05 00; 0707 00 90 00
Leguminous vegetables, shelled or unshelled, fresh or chilled:	0708; 0708 10 00 00; 0708 20 00 00; 0708 90 00 00
Other vegetables, fresh or chilled:	0709; 0709 10 00 00; 0709 20 00 00; 0709 30 00 00; 0709 40 00 00; 0709 51 00 00; 0709 52 00 00; 0709 59; 0709 59 10 00; 0709 59 30 00; 0709 59 90 00; 0709 60; 0709 60 10 00; 0709 60 91 00; 0709 60 95 00; 0709 60 99 00; 0709 70 00 00; 0709 90; 0709 90 10 00; 0709 90 20 00; 0709 90 31 00; 0709 90 39 00; 0709 90 40 00; 0709 90 50 00; 0709 90 60 00; 0709 90 70 00; 0709 90 90 00

Description of products	Tariff number
Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	0710; 0710 10 00 00; 0710 21 00 00; 0710 22 00 00; 0710 29 00 00; 0710 30 00 00; 0710 40 00 00; 0710 80; 0710 80 10 00; 0710 80 51 00; 0710 80 59 00; 0710 80 61 00; 0710 80 69 00; 0710 80 70 00; 0710 80 80 00; 0710 80 85 00; 0710 80 95 00; 0710 90 00 00
Vegetables 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:	0711; 0711 20; 0711 20 10 00; 0711 20 90 00; 0711 30 00 00; 0711 40 00 00; 0711 51 00 00; 0711 59 00 00; 0711 90; 0711 90 10 00; 0711 90 30 00; 0711 90 50 00; 0711 90 80 00; 0711 90 90 00
Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	0712; 0712 20 00 00; 0712 31 00 00; 0712 32 00 00; 0712 33 00 00; 0712 39 00 00; 0712 90; 0712 90 05 00; 0712 90 11 00; 0712 90 19 00; 0712 90 30 00; 0712 90 50 00; 0712 90 90 00
Dried leguminous vegetables, shelled, whether or not skinned or split:	0713; 0713 10; 0713 10 10 00; 0713 10 90 00; 0713 20 00 00; 0713 31 00 00; 0713 32 00 00; 0713 33; 0713 33 10 00; 0713 33 90 00; 0713 39 00 00; 0713 40 00 00; 0713 50 00 00; 0713 90 00 00
Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:	0714; 0714 10; 0714 10 10 00; 0714 10 91 00; 0714 10 99 00; 0714 20; 0714 20 10 00; 0714 20 90 00; 0714 90; 0714 90 11 00; 0714 90 19 00; 0714 90 90 00
Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:	0801; 0801 11 00 00; 0801 19 00 00; 0801 21 00 00; 0801 22 00 00; 0801 31 00 00; 0801 32 00 00
Other nuts, fresh or dried, whether or not shelled or peeled:	0802; 0802 11; 0802 11 10 00; 0802 11 90 00; 0802 12; 0802 12 10 00; 0802 12 90 00; 0802 21 00 00; 0802 22 00 00; 0802 31 00 00; 0802 32 00 00; 0802 40 00 00; 0802 50 00 00; 0802 90; 0802 90 20 00; 0802 90 50 00; 0802 90 60 00; 0802 90 85 00
Bananas, including plantains, fresh or dried:	0803 00; 0803 00 11 00; 0803 00 19 00; 0803 00 90 00
Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	0804; 0804 10 00 00; 0804 20; 0804 20 10 00; 0804 20 90 00; 0804 30 00 00; 0804 40 00 00; 0804 50 00 00
Citrus fruit, fresh or dried:	0805; 0805 10; 0805 10 20 00; 0805 10 80 00; 0805 20; 0805 20 10 00; 0805 20 30 00; 0805 20 50 00; 0805 20 70 00; 0805 20 90 00; 0805 40 00 00; 0805 50; 0805 50 10 00; 0805 50 90 00; 0805 90 00 00
Grapes, fresh or dried:	0806; 0806 10; 0806 10 10 00; 0806 10 90 00; 0806 20; 0806 20 10 00; 0806 20 30 00; 0806 20 90 00
Melons (including watermelons) and papaws (papayas), fresh:	0807; 0807 11 00 00; 0807 19 00 00; 0807 20 00 00
Apples, pears and quinces, fresh:	0808; 0808 10; 0808 10 10 00; 0808 10 80 00; 0808 10 50 00; 0808 10 90 00; 0808 20; 0808 20 10 00; 0808 20 50 00; 0808 20 90 00
Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	0809; 0809 10 00 00; 0809 20; 0809 20 05 00; 0809 20 95 00; 0809 30; 0809 30 10 00; 0809 30 90 00; 0809 40; 0809 40 05 00; 0809 40 90 00

Description of products	Tariff number
Other fruit, fresh:	0810; 0810 10 00 00; 0810 20; 0810 20 10 00; 0810 20 90 00; 0810 30; 0810 30 10 00; 0810 30 30 00; 0810 30 90 00; 0810 40; 0810 40 10 00; 0810 40 30 00; 0810 40 50 00; 0810 40 90 00; 0810 50 00 00; 0810 60 00 00; 0810 90; 0810 90 30 00; 0810 90 40 00; 0810 90 95 00
Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	0811; 0811 10; 0811 10 11 00; 0811 10 19 00; 0811 10 90 00; 0811 20; 0811 20 11 00; 0811 20 19 00; 0811 20 31; 0811 20 31 11; 0811 20 31 12; 0811 20 31 13; 0811 20 31 14; 0811 20 31 15; 0811 20 31 19; 0811 20 39 00; 0811 20 51 00; 0811 20 59 11; 0811 20 59 12; 0811 20 59 13; 0811 20 59 19; 0811 20 59 20; 0811 20 90 00; 0811 90; 0811 90 11 00; 0811 90 19 00; 0811 90 31 00; 0811 90 39 00; 0811 90 50 00; 0811 90 70 00; 0811 90 75 11; 0811 90 75 12; 0811 90 75 13; 0811 90 80 00; 0811 90 85 00; 0811 90 95 11; 0811 90 95 12; 0811 90 95 19
Fruit and nuts, 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:	0812; 0812 10 00 00; 0812 90; 0812 90 10 00; 0812 90 20 00; 0812 90 30 00; 0812 90 40 00; 0812 90 50 00; 0812 90 60 00; 0812 90 70 00; 0812 90 98 00
Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:	0813; 0813 10 00 00; 0813 20 00 00; 0813 30 00 00; 0813 40; 0813 40 10 00; 0813 40 30 00; 0813 40 50 00; 0813 40 60 00; 0813 40 70 00; 0813 40 95 00; 0813 50; 0813 50 12 00; 0813 50 15 00; 0813 50 19 00; 0813 50 31 00; 0813 50 39 00; 0813 50 91 00; 0813 50 99 00
Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	0901; 0901 11 00 00; 0901 12 00 00; 0901 21 00 00; 0901 22 00 00; 0901 90; 0901 90 10 00; 0901 90 90 00
Tea, whether or not flavoured:	0902; 0902 10 00 00; 0902 20 00 00; 0902 30 00 00; 0902 40 00 00
Maté:	0903 00 00 00
Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:	0904; 0904 11 00 00; 0904 12 00 00; 0904 20; 0904 20 10 00; 0904 20 30 00; 0904 20 90 00
Vanilla:	0905 00 00 00
Cinnamon and cinnamon-tree flowers:	0906; 0906 10 00 00; 0906 20 00 00
Cloves (whole fruit, cloves and stems):	0907 00 00 00
Nutmeg, mace and cardamoms:	0908; 0908 10 00 00; 0908 20 00 00; 0908 30 00 00
Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:	0909; 0909 10 00 00; 0909 20 00 00; 0909 30 00 00; 0909 40 00 00; 0909 50 00 00
Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:	0910; 0910 10 00 00; 0910 20; 0910 20 10 00; 0910 20 90 00; 0910 30 00 00; 0910 40; 0910 40 11 00; 0910 40 13 00; 0910 40 19 00; 0910 40 90 00; 0910 50 00 00; 0910 91; 0910 91 10 00; 0910 91 90 00; 0910 99; 0910 99 10 00; 0910 99 91 00; 0910 99 99 00
Wheat and meslin:	1001; 1001 10; 1001 10 00 10; 1001 10 00 90; 1001 90; 1001 90 10 00; 1001 90 91 10; 1001 90 91 20; 1001 90 99 10; 1001 90 99 20; 1001 90 99 30

Description of products	Tariff number
Rye:	1002 00 00; 1002 00 00 10; 1002 00 00 90
Barley:	1003 00; 1003 00 10 00; 1003 00 90 10; 1003 00 90 90
Oats:	1004 00 00; 1004 00 00 10; 1004 00 00 90
Maize (corn):	1005; 1005 10; 1005 10 11 00; 1005 10 13 00; 1005 10 15 00; 1005 10 19 00; 1005 10 90 00; 1005 90; 1005 90 00 10; 1005 90 00 20; 1005 90 00 90
Rice:	1006; 1006 10; 1006 10 10 00; 1006 10 21 00; 1006 10 23 00; 1006 10 25 00; 1006 10 27 00; 1006 10 92 00; 1006 10 94 00; 1006 10 96 00; 1006 10 98 00; 1006 20; 1006 20 11 00; 1006 20 13 00; 1006 20 15 00; 1006 20 17 00; 1006 20 92 00; 1006 20 94 00; 1006 20 96 00; 1006 20 98 00; 1006 30; 1006 30 21 00; 1006 30 23 00; 1006 30 25 00; 1006 30 27 00; 1006 30 42 00; 1006 30 44 00; 1006 30 46 00; 1006 30 48 00; 1006 30 61 00; 1006 30 63 00; 1006 30 65 00; 1006 30 67 00; 1006 30 92 00; 1006 30 94 00; 1006 30 96 00; 1006 30 98 00; 1006 40 00 00
Grain sorghum:	1007 00; 1007 00 10 00; 1007 00 90 00
Buckwheat, millet and canary seed; other cereals:	1008; 1008 10 00 00; 1008 20 00 00; 1008 30 00 00; 1008 90; 1008 90 10 00; 1008 90 90 00
Wheat or meslin flour:	1101 00; 1101 00 11 00; 1101 00 15 00; 1101 00 90 00
Cereal flours other than of wheat or meslin:	1102; 1102 10 00 00; 1102 20; 1102 20 10 00; 1102 20 90 00; 1102 30 00 00; 1102 90; 1102 90 10 00; 1102 90 30 00; 1102 90 90 00
Cereal groats, meal and pellets:	1103; 1103 11; 1103 11 10 00; 1103 11 90 00; 1103 13; 1103 13 10 00; 1103 13 90 00; 1103 19; 1103 19 10 00; 1103 19 30 00; 1103 19 40 00; 1103 19 50 00; 1103 19 90 00; 1103 20; 1103 20 10 00; 1103 20 20 00; 1103 20 30 00; 1103 20 40 00; 1103 20 50 00; 1103 20 60 00; 1103 20 90 00
Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006; germ of cereals, whole, rolled, flaked or ground:	1104; 1104 12; 1104 12 10 00; 1104 12 90 00; 1104 19; 1104 19 10 00; 1104 19 30 00; 1104 19 50 00; 1104 19 61 00; 1104 19 69 00; 1104 19 91 00; 1104 19 99 00; 1104 22; 1104 22 20 00; 1104 22 30 00; 1104 22 50 00; 1104 22 90 00; 1104 22 98 00; 1104 23; 1104 23 10 00; 1104 23 30 00; 1104 23 90 00; 1104 23 99 00; 1104 29; 1104 29 01 00; 1104 29 03 00; 1104 29 05 00; 1104 29 07 00; 1104 29 09 00; 1104 29 11 00; 1104 29 15 00; 1104 29 19 00; 1104 29 31 00; 1104 29 35 00; 1104 29 39 00; 1104 29 51 00; 1104 29 55 00; 1104 29 59 00; 1104 29 81 00; 1104 29 85 00; 1104 29 89 00; 1104 30; 1104 30 10 00; 1104 30 90 00
Flour, meal, powder, flakes, granules and pellets of potatoes:	1105; 1105 10 00 00; 1105 20 00 00
Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:	1106; 1106 10 00 00; 1106 20; 1106 20 10 00; 1106 20 90 00; 1106 30; 1106 30 10 00; 1106 30 90 10; 1106 30 90 90

Description of products	Tariff number
Malt, whether or not roasted:	1107; 1107 10; 1107 10 11 00; 1107 10 19 00; 1107 10 91 00; 1107 10 99 00; 1107 20 00 00
Starches; inulin:	1108; 1108 11 00 00; 1108 12 00 00; 1108 13 00 00; 1108 14 00 00; 1108 19; 1108 19 10 00; 1108 19 90 00; 1108 20 00 00
Wheat gluten, whether or not dried:	1109 00 00 00
Soya beans, whether or not broken:	1201 00; 1201 00 10 00; 1201 00 90 00
Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	1202; 1202 10; 1202 10 10 00; 1202 10 90 00; 1202 20 00 00
Copra:	1203 00 00 00
Linseed, whether or not broken:	1204 00; 1204 00 10 00; 1204 00 90 00
Rape or colza seeds, whether or not broken:	1205; 1205 10; 1205 10 10 00; 1205 10 90 00; 1205 90 00 00
Sunflower seeds, whether or not broken:	1206 00; 1206 00 10 00; 1206 00 91 00; 1206 00 99 00
Other oil seeds and oleaginous fruits, whether or not broken:	1207; 1207 10; 1207 10 10 00; 1207 10 90 00; 1207 20; 1207 20 10 00; 1207 20 90 00; 1207 30; 1207 30 10 00; 1207 30 90 00; 1207 40; 1207 40 10 00; 1207 40 90 00; 1207 50; 1207 50 10 00; 1207 50 90 00; 1207 60; 1207 60 10 00; 1207 60 90 00; 1207 91; 1207 91 10 00; 1207 91 90 00; 1207 99; 1207 99 20 00; 1207 99 91 00; 1207 99 98 00
Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	1208; 1208 10 00 00; 1208 90 00 00
Seeds, fruit and spores, of a kind used for sowing:	1209; 1209 10 00 00; 1209 21 00 00; 1209 22; 1209 22 10 00; 1209 22 80 00; 1209 23; 1209 23 11 00; 1209 23 15 00; 1209 23 80 00; 1209 24 00 00; 1209 25; 1209 25 10 00; 1209 25 90 00; 1209 26 00 00; 1209 29; 1209 29 10 00; 1209 29 50 00; 1209 29 60 00; 1209 29 80 00; 1209 30 00 00; 1209 91; 1209 91 10 00; 1209 91 30 00; 1209 91 90 00; 1209 99; 1209 99 10 00; 1209 99 91 00; 1209 99 99 00
Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:	1210; 1210 10 00 00; 1210 20; 1210 20 10 00; 1210 20 90 00
Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:	1211; 1211 10 00 00; 1211 20 00 00; 1211 30 00 00; 1211 40 00 00; 1211 90; 1211 90 30 00; 1211 90 97 00
Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	1212; 1212 10; 1212 10 10 00; 1212 10 91 00; 1212 10 99 00; 1212 20 00 00; 1212 30 00 00; 1212 91; 1212 91 20 00; 1212 91 80 00; 1212 99; 1212 99 20 00; 1212 99 80 00
Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:	1213 00 00 00
Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:	1214; 1214 10 00 00; 1214 90; 1214 90 10 00; 1214 90 90 00
Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:	1501; 1501 00 19 00; 1501 00 90 00

Description of products	Tariff number
Fats of bovine animals, sheep or goats, other than those of heading 1503:	1502; 1502 00 90 00
Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:	1503; 1503 00 19 00; 1503 00 90 00
Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	1504; 1504 10 10 00; 1504 10 91 00; 1504 10 99 00; 1504 20 10 00; 1504 20 90 00; 1504 30 10 00; 1504 30 90 00
Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	1506 00 00 00
Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	1507; 1507 10 90 00; 1507 90 90 00
Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	1508; 1508 10 90 00; 1508 90 90 00
Olive oil and its fractions, whether or not refined, but not chemically modified:	1509; 1509 10 10 00; 1509 10 90 00; 1509 90 00 00
Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509:	1510; 1510 00 10 00; 1510 00 90 00; 1511 10 90 00; 1511 90 11 00; 1511 90 19 00; 1511 90 99 00
Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:	1512; 1512 11 91 00; 1512 11 99 00; 1512 19 90 00; 1512 21 90 00; 1512 29 90 00
Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:	1513; 1513 11 91 00; 1513 11 99 00; 1513 19 11 00; 1513 19 19 00; 1513 19 91 00; 1513 19 99 00; 1513 21 30 00; 1513 21 90 00; 1513 29 11 00; 1513 29 19 00; 1513 29 50 00; 1513 29 90 00
Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:	1514; 1514 11 90 00; 1514 19 90 00; 1514 91 90 00; 1514 99 90 00
Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	1515; 1515 11 00 00; 1515 19 90 00; 1515 21 90 00; 1515 29 90 00; 1515 30 90 00; 1515 40 00 00; 1515 50 19 00; 1515 50 99 00; 1515 90 15 00; 1515 90 29 00; 1515 90 39 00; 1515 90 51 00; 1515 90 59 00; 1515 90 91 00; 1515 90 99 00
Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	1516; 1516 10 10 00; 1516 10 90 00; 1516 20 10 00; 1516 20 91 00; 1516 20 95 00; 1516 20 96 00; 1516 20 98 00
Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516:	1517; 1517 10; 1517 10 10 00; 1517 10 90 00; 1517 90; 1517 90 10 00; 1517 90 91 00; 1517 90 93 00; 1517 90 99 00
Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:	1601; 1601 00 10 00; 1601 00 91 00; 1601 00 99 00

Description of products	Tariff number
Other prepared or preserved meat, meat offal or blood:	1602; 1602 10 00 00; 1602 20; 1602 20 11 00; 1602 20 19 00; 1602 20 90 00; 1602 31; 1602 31 11 00; 1602 31 19 00; 1602 31 30 00; 1602 31 90 00; 1602 32; 1602 32 11 00; 1602 32 19 00; 1602 32 30 00; 1602 32 90 00; 1602 39; 1602 39 21 00; 1602 39 29 00; 1602 39 40 00; 1602 39 80 00; 1602 41; 1602 41 10 00; 1602 41 90 00; 1602 42; 1602 42 10 00; 1602 42 90 00; 1602 49; 1602 49 11 00; 1602 49 13 00; 1602 49 15 00; 1602 49 19 00; 1602 49 30 00; 1602 49 50 00; 1602 49 90 00; 1602 50; 1602 50 10 00; 1602 50 31 00; 1602 50 39 00; 1602 50 80 00; 1602 90; 1602 90 10 00; 1602 90 31 00; 1602 90 41 00; 1602 90 51 00; 1602 90 61 00; 1602 90 69 00; 1602 90 72 00; 1602 90 74 00; 1602 90 76 00; 1602 90 78 00; 1602 90 98 00
Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:	1603 00; 1603 00 10 00; 1603 00 80 00
Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	1604; 1604 11 00 00; 1604 12; 1604 12 10 00; 1604 12 91 00; 1604 12 99 00; 1604 13; 1604 13 11 00; 1604 13 19 00; 1604 13 90 00; 1604 14; 1604 14 11 00; 1604 14 16 00; 1604 14 18 00; 1604 14 90 00; 1604 15; 1604 15 11 00; 1604 15 19 00; 1604 15 90 00; 1604 16 00 00; 1604 19; 1604 19 10 00; 1604 19 31 00; 1604 19 39 00; 1604 19 50 00; 1604 19 91 00; 1604 19 92 00; 1604 19 93 00; 1604 19 94 00; 1604 19 95 00; 1604 19 98 00; 1604 20; 1604 20 05 00; 1604 20 10 00; 1604 20 30 00; 1604 20 40 00; 1604 20 50 00; 1604 20 70 00; 1604 20 90 00; 1604 30; 1604 30 10 00; 1604 30 90 00
Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:	1605; 1605 10 00 00; 1605 20; 1605 20 10 00; 1605 20 91 00; 1605 20 99 00; 1605 30; 1605 30 10 00; 1605 30 90 00; 1605 40 00 00; 1605 90; 1605 90 11 00; 1605 90 19 00; 1605 90 30 00; 1605 90 90 00
Cane or beet sugar and chemically pure sucrose, in solid form:	1701; 1701 11; 1701 11 10 00; 1701 11 90 00; 1701 12; 1701 12 10 00; 1701 12 90 00; 1701 91 00 00; 1701 99; 1701 99 10 00; 1701 99 90 00
Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or ' colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	1702; 1702 11 00 00; 1702 19 00 00; 1702 20; 1702 20 10 00; 1702 20 90 00; 1702 30; 1702 30 10 00; 1702 30 51 00; 1702 30 59 00; 1702 30 91 00; 1702 30 99 00; 1702 40; 1702 40 10 00; 1702 40 90 00; 1702 50 00 00; 1702 60; 1702 60 10 00; 1702 60 80 00; 1702 60 95 00; 1702 90; 1702 90 10 00; 1702 90 30 00; 1702 90 50 00; 1702 90 60 00; 1702 90 71 00; 1702 90 75 00; 1702 90 79 00; 1702 90 80 00; 1702 90 99 00
Molasses resulting from the extraction or refining of sugar:	1703; 1703 10 00 00; 1703 90 00 00

Description of products	Tariff number
Sugar confectionery (including white chocolate), not containing cocoa:	1704; 1704 10; 1704 10 11 00; 1704 10 19 00; 1704 10 91 00; 1704 10 99 00; 1704 90; 1704 90 10 00; 1704 90 30 00; 1704 90 51 00; 1704 90 55 00; 1704 90 61 00; 1704 90 65 00; 1704 90 71 00; 1704 90 75 00; 1704 90 81 00; 1704 90 99 00
Cocoa beans, whole or broken, raw or roasted:	1801 00 00 00
Cocoa shells, husks, skins and other cocoa waste:	1802 00 00 00
Cocoa paste, whether or not defatted:	1803 1803 10 00 00 1803 20 00 00
Cocoa butter, fat and oil:	1804 00 00 00
Cocoa powder, not containing added sugar or other sweetening matter:	1805 00 00 00
Chocolate and other food preparations containing cocoa:	1806; 1806 10; 1806 10 15 00; 1806 10 20 00; 1806 10 30 00; 1806 10 90 00; 1806 20; 1806 20 10 00; 1806 20 30 00; 1806 20 50 00; 1806 20 70 00; 1806 20 80 00; 1806 20 95 00; 1806 31 00 00; 1806 32; 1806 32 10 00; 1806 32 90 00; 1806 90; 1806 90 11 00; 1806 90 19 00; 1806 90 31 00; 1806 90 39 00; 1806 90 50 00; 1806 90 60 00; 1806 90 70 00; 1806 90 90 00
Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	1901; 1901 10 00 00; 1901 20 00 00; 1901 90 1901 90 11 00; 1901 90 19 00; 1901 90 91 00; 1901 90 99 00
Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	1902; 1902 11 00 00; 1902 19; 1902 19 10 00; 1902 19 90 00; 1902 20; 1902 20 10 00; 1902 20 30 00; 1902 20 91 00; 1902 20 99 00; 1902 30; 1902 30 10 00; 1902 30 90 00; 1902 40; 1902 40 10 00; 1902 40 90 00
Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms:	1903 00 00 00
Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals [other than maize (corn)] in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included:	1904; 1904 10; 1904 10 10 00; 1904 10 30 00; 1904 10 90 00; 1904 20; 1904 20 10 00; 1904 20 91 00; 1904 20 95 00; 1904 20 99 00; 1904 30 00 00; 1904 90; 1904 90 10 00; 1904 90 80 00
Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	1905; 1905 10 00 00; 1905 20; 1905 20 10 00; 1905 20 30 00; 1905 20 90 00; 1905 31; 1905 31 11 00; 1905 31 19 00; 1905 31 30 00; 1905 31 91 00; 1905 31 99 00; 1905.32; 1905 32 05 00; 1905 32 11 00; 1905 32 19 00; 1905 32 91 00; 1905 32 99 00; 1905 40; 1905 40 10 00; 1905 40 90 00; 1905 90; 1905 90 10 00; 1905 90 20 00; 1905 90 30 00; 1905 90 45 00; 1905 90 55 00; 1905 90 60 00; 1905 90 90 00

Description of products	Tariff number
Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	2001; 2001 10 00 00; 2001 90; 2001 90 10 00; 2001 90 20 00; 2001 90 30 00; 2001 90 40 00; 2001 90 50 00; 2001 90 60 00; 2001 90 65 00; 2001 90 70 00; 2001 90 91 00; 2001 90 93 00; 2001 90 99 00
Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:	2002; 2002 10; 2002 10 10 00; 2002 10 90 00; 2002 90; 2002 90 11 00; 2002 90 19 00; 2002 90 31 00; 2002 90 39 00; 2002 90 91 00; 2002 90 99 00
Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:	2003; 2003 10; 2003 10 20 00; 2003 10 30 00; 2003 20 00 00; 2003 90 00 00
Other vegetables prepared or preserved otherwise than by vinegar or vinegar or acetic acid, frozen, other than products of heading 2006:	2004; 2004 10; 2004 10 10 00; 2004 10 91 00; 2004 10 99 00; 2004 90; 2004 90 10 00; 2004 90 30 00; 2004 90 50 00; 2004 90 91 00; 2004 90 98 00
Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:	2005; 2005 10 00 00; 2005 20; 2005 20 10 00; 2005 20 20 00; 2005 20 80 00; 2005 40 00 00; 2005 51 00 00; 2005 59 00 00; 2005 60 00 00; 2005 70; 2005 70 10 00; 2005 70 90 00; 2005 80 00 00; 2005 90; 2005 90 10 00; 2005 90 30 00; 2005 90 50 00; 2005 90 60 00; 2005 90 70 00; 2005 90 75 00; 2005 90 80 10; 2005 90 80 90
Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by of plants, preserved by sugar (drained, glacé or crystallized):	2006; 2006 00 10 00; 2006 00 31 00; 2006 00 35 00; 2006 00 38 00; 2006 00 91 00; 2006 00 99 00
Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:	2007; 2007 10; 2007 10 10 00; 2007 10 91 00; 2007 10 99 00; 2007 91; 2007 91 10 00; 2007 91 30 00; 2007 91 90 00; 2007 99; 2007 99 10 00; 2007 99 20 00; 2007 99 31 00; 2007 99 33 00; 2007 99 35 00; 2007 99 39 00; 2007 99 55 00; 2007 99 57 00; 2007 99 91 00; 2007 99 93 00; 2007 99 98 00

Description of products	Tariff number
Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	2008; 2008 11; 2008 11 10 00; 2008 11 92 00; 2008 11 94 00; 2008 11 96 00; 2008 11 98 00; 2008 19; 2008 19 11 00; 2008 19 13 00; 2008 19 19 00; 2008 19 91 00; 2008 19 93 00; 2008 19 95 00; 2008 19 99 00; 2008 20; 2008 20 11 00; 2008 20 19 00; 2008 20 31 00; 2008 20 39 00; 2008 20 51 00; 2008 20 59 00; 2008 20 71 00; 2008 20 79 00; 2008 20 90 00; 2008 30; 2008 30 11 00; 2008 30 19 00; 2008 30 31 00; 2008 30 39 00; 2008 30 51 00; 2008 30 55 00; 2008 30 59 00; 2008 30 71 00; 2008 30 75 00; 2008 30 79 00; 2008 30 90 00; 2008 40; 2008 40 11 00; 2008 40 19 00; 2008 40 21 00; 2008 40 29 00; 2008 40 31 00; 2008 40 39 00; 2008 40 51 00; 2008 40 59 00; 2008 40 71 00; 2008 40 79 00; 2008 40 90 00; 2008 50; 2008 50 11 00; 2008 50 19 00; 2008 50 31 00; 2008 50 39 00; 2008 50 51 00; 2008 50 59 00; 2008 50 61 00; 2008 50 69 00; 2008 50 71 00; 2008 50 79 00; 2008 50 92 00; 2008 50 94 00; 2008 50 99 00; 2008 60; 2008 60 11 00; 2008 60 19 00; 2008 60 31 00; 2008 60 39 00; 2008 60 50 00; 2008 60 60 00; 2008 60 70 00; 2008 60 90 00; 2008 70; 2008 70 11 00; 2008 70 19 00; 2008 70 31 00; 2008 70 39 00; 2008 70 51 00; 2008 70 59 00; 2008 70 61 00; 2008 70 69 00; 2008 70 71 00; 2008 70 79 00; 2008 70 92 00; 2008 70 98 00; 2008 80; 2008 80 11 00; 2008 80 19 00; 2008 80 31 00; 2008 80 39 00; 2008 80 50 00; 2008 80 70 00; 2008 80 90 00; 2008 91 00 00; 2008 92; 2008 92 12 00; 2008 92 14 00; 2008 92 16 00; 2008 92 18 00; 2008 92 32 00; 2008 92 34 00; 2008 92 36 00; 2008 92 38 00; 2008 92 51 00; 2008 92 59 00; 2008 92 72 00; 2008 92 74 00; 2008 92 76 00; 2008 92 78 00; 2008 92 92 00; 2008 92 93 00; 2008 92 94 00; 2008 92 96 00; 2008 92 97 00; 2008 92 98 00; 2008 99; 2008 99 11 00; 2008 99 19 00; 2008 99 21 00; 2008 99 23 00; 2008 99 25 00; 2008 99 26 00; 2008 99 28 00; 2008 99 32 00; 2008 99 33 00; 2008 99 34 00; 2008 99 36 00; 2008 99 37 00; 2008 99 38 00; 2008 99 40 00; 2008 99 41 00; 2008 99 43 00; 2008 99 45 00; 2008 99 46 00; 2008 99 47 00; 2008 99 49 00; 2008 99 51 00; 2008 99 61 00; 2008 99 62 00; 2008 99 67 00; 2008 99 72 00; 2008 99 78 00; 2008 99 85 00; 2008 99 91 00; 2008 99 99 00

Description of products	Tariff number
Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	2009; 2009 11; 2009 11 11 00; 2009 11 19 00; 2009 11 91 00; 2009 11 99 00; 2009 12 00 00; 2009 19; 2009 19 11 00; 2009 19 19 00; 2009 19 91 00; 2009 19 98 00; 2009 21 00 00; 2009 29; 2009 29 11 00; 2009 29 19 00; 2009 29 91 00; 2009 29 99 00; 2009 31; 2009 31 11 00; 2009 31 19 00; 2009 31 51 00; 2009 31 59 00; 2009 31 91 00; 2009 31 99 00; 2009 39; 2009 39 11 00; 2009 39 19 00; 2009 39 31 00; 2009 39 39 00; 2009 39 51 00; 2009 39 55 00; 2009 39 59 00; 2009 39 91 00; 2009 39 95 00; 2009 39 99 00; 2009 41; 2009 41 10 00; 2009 41 91 00; 2009 41 99 00; 2009 49; 2009 49 11 00; 2009 49 19 00; 2009 49 30 00; 2009 49 91 00; 2009 49 93 00; 2009 49 99 00; 2009 50; 2009 50 10 00; 2009 50 90 00; 2009 61; 2009 61 10 00; 2009 61 90 00; 2009 69; 2009 69 11 00; 2009 69 19 00; 2009 69 51 00; 2009 69 59 00; 2009 69 71 00; 2009 69 79 00; 2009 69 90 00; 2009 71; 2009 71 10 00; 2009 71 91 00; 2009 71 99 00; 2009 79; 2009 79 11 00; 2009 79 19 00; 2009 79 30 00; 2009 79 91 00; 2009 79 93 00; 2009 79 99 00; 2009 80; 2009 80 11 00; 2009 80 19 00; 2009 80 32 00; 2009 80 33 00; 2009 80 35 00; 2009 80 36 00; 2009 80 38 00; 2009 80 50 00; 2009 80 61 00; 2009 80 63 00; 2009 80 69 00; 2009 80 71 00; 2009 80 73 00; 2009 80 79 00; 2009 80 83 00; 2009 80 84 00; 2009 80 86 00; 2009 80 88 00; 2009 80 89 00; 2009 80 95 00; 2009 80 96 00; 2009 80 97 00; 2009 80 99 00; 2009 90; 2009 90 11 00; 2009 90 19 00; 2009 90 21 00; 2009 90 29 00; 2009 90 31 00; 2009 90 39 00; 2009 90 41 00; 2009 90 49 00; 2009 90 51 00; 2009 90 59 00; 2009 90 71 00; 2009 90 73 00; 2009 90 79 00; 2009 90 92 00; 2009 90 94 00; 2009 90 95 00; 2009 90 96 00; 2009 90 97 00; 2009 90 98 00
Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	2101; 2101.11; 2101.11 11 00; 2101.11 19 00; 2101.12; 2101.12 92 00; 2101.12 98 00; 2101.20; 2101.20 20 00; 2101.20 92 00; 2101.20 98 00; 2101.30; 2101.30 11 00; 2101.30 19 00; 2101.30 91 00; 2101.30 99 00
Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:	2102; 2102.10; 2102.10 10 00; 2102.10 31 00; 2102.10 39 00; 2102.10 90 00; 2102.20; 2102.20 11 00; 2102.20 19 00; 2102.20 90 00; 2102.30 00 00
Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	2103; 2103.10 00 00; 2103.20 00 00; 2103.30; 2103.30 10 00; 2103.30 90 00; 2103.90; 2103.90 10 00; 2103.90 30 00; 2103.90 90 00
Soups and broths and preparations therefore; homogenised composite food preparations:	2104; 2104.10; 2104.10 10 00; 2104.10 90 00; 2104.20 00 00
Ice cream and other edible ice, whether or not containing cocoa:	2105.00; 2105.00 10 00; 2105.00 91 00; 2105.00 99 00

Description of products	Tariff number
Food preparations not elsewhere specified or included:	2106; 2106.10; 2106.10 20 00; 2106.10 80 00; 2106.90; 2106.90 10 00; 2106.90 20 00; 2106.90 30 00; 2106.90 51 00; 2106.90 55 00; 2106.90 59 00; 2106.90 92 00; 2106 90 98 00
Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	2201; 2201 10; 2201 10 11 00; 2201 10 19 00; 2201 10 90 00; 2201 90 00 00
Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:	2202; 2202 10 00 00; 2202 90; 2202 90 10 00; 2202 90 91 00; 2202 90 95 00; 2202 90 99 00
Beer made from malt:	2203 00; 2203 00 01 00; 2203 00 09 00; 2203 00 10 00
Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:	2204; 2204 10; 2204 10 11 00; 2204 10 19 00; 2204 10 91 00; 2204 10 99 00; 2204 21; 2204 21 10 00; 2204 21 11 00; 2204 21 12 00; 2204 21 13 00; 2204 21 17 00; 2204 21 18 00; 2204 21 19 00; 2204 21 22 00; 2204 21 23 00; 2204 21 24 00; 2204 21 26 00; 2204 21 27 00; 2204 21 28 00; 2204 21 32 00; 2204 21 34 00; 2204 21 36 00; 2204 21 37 00; 2204 21 38 10; 2204 21 38 90; 2204 21 42 00; 2204 21 43 00; 2204 21 44 00; 2204 21 46 00; 2204 21 47 00; 2204 21 48 00; 2204 21 62 00; 2204 21 66 00; 2204 21 67 00; 2204 21 68 00; 2204 21 69 00; 2204 21 71 00; 2204 21 74 00; 2204 21 76 00; 2204 21 77 00; 2204 21 78 10; 2204 21 78 90; 2204 21 79 00; 2204 21 80 00; 2204 21 81 00; 2204 21 82 00; 2204 21 83 00; 2204 21 84 00; 2204 21 85 00; 2204 21 87 00; 2204 21 88 00; 2204 21 89 00; 2204 21 91 00; 2204 21 92 00; 2204 21 93 00; 2204 21 94 00; 2204 21 95 00; 2204 21 96 00; 2204 21 97 00; 2204 21 98 00; 2204 21 99 00; 2204 29; 2204 29 10 00; 2204 29 11 00; 2204 29 12 00; 2204 29 13 00; 2204 29 17 00; 2204 29 18 00; 2204 29 42 00; 2204 29 43 00; 2204 29 44 00; 2204 29 46 00; 2204 29 47 00; 2204 29 48 00; 2204 29 58 00; 2204 29 62 00; 2204 29 64 00; 2204 29 65 00; 2204 29 71 00; 2204 29 72 00; 2204 29 75 00; 2204 29 77 00; 2204 29 78 00; 2204 29 82 00; 2204 29 83 00; 2204 29 84 00; 2204 29 87 00; 2204 29 88 00; 2204 29 89 00; 2204 29 91 00; 2204 29 92 00; 2204 29 93 00; 2204 29 94 00; 2204 29 95 00; 2204 29 96 00; 2204 29 97 00; 2204 29 98 00; 2204 29 99 00; 2204 30; 2204 30 10 00; 2204 30 92 00; 2204 30 94 00; 2204 30 96 00; 2204 30 98 00
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	2205; 2205 10; 2205 10 10 00; 2205 10 90 00; 2205 90; 2205 90 10 00; 2205 90 90 00
Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	2206 00; 2206 00 10 00; 2206 00 31 00; 2206 00 39 00; 2206 00 51 00; 2206 00 59 00; 2206 00 81 00; 2206 00 89 00

Description of products	Tariff number
Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	2207; 2207 10 00 00; 2207 20 00 00
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	2208; 2208 20; 2208 20 12 00; 2208 20 14 00 2208 20 26 00; 2208 20 27 00; 2208 20 29 10; 2208 20 29 20; 2208 20 29 30; 2208 20 29 90; 2208 20 40 00; 2208 20 62 00; 2208 20 64 00; 2208 20 86 00; 2208 20 87 00; 2208 20 89 10; 2208 20 89 20; 2208 20 89 30; 2208 20 89 90; 2208 30; 2208 30 11 00; 2208 30 19 00; 2208 30 32 00; 2208 30 38 00; 2208 30 52 00; 2208 30 58 00; 2208 30 72 00; 2208 30 78 00; 2208 30 82 00; 2208 30 88 00; 2208 40; 2208 40 11 00; 2208 40 31 00; 2208 40 39 00; 2208 40 51 00; 2208 40 91 00; 2208 40 99 00; 2208 50; 2208 50 11 00; 2208 50 19 00; 2208 50 91 00; 2208 50 99 00; 2208 60; 2208 60 11 00; 2208 60 19 00; 2208 60 91 00; 2208 60 99 00; 2208 70; 2208 70 10 00; 2208 70 90 00; 2208 90; 2208 90 11 00; 2208 90 19 00; 2208 90 33 00; 2208 90 38 00; 2208 90 41 00; 2208 90 45 00; 2208 90 48 00; 2208 90 52 00; 2208 90 54 00; 2208 90 56 00; 2208 90 69 00; 2208 90 71 00; 2208 90 75 00; 2208 90 77 00; 2208 90 78 00; 2208 90 91 00; 2208 90 99 00
Vinegar and substitutes for vinegar obtained from acetic acid:	2209; 2209 00 11 00; 2209 00 19 00; 2209 00 91 00; 2209 00 99 00
Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:	2301; 2301 10 00 00; 2301 20 00 00
Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants:	2302; 2302 10; 2302 10 10 00; 2302 10 90 00; 2302 20; 2302 20 10 00; 2302 20 90 00; 2302 30; 2302 30 10 00; 2302 30 90 00; 2302 40; 2302 40 10 00; 2302 40 90 00 2302 50 00 00
Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:	2303; 2303 10; 2303 10 11 00; 2303 10 19 00; 2303 10 90 00; 2303 20; 2303 20 10 00; 2303 20 90 00; 2303 30 00 00
Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil:	2304 00 00 00
Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil:	2305 00 00 00
Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305:	2306; 2306 10 00 00; 2306 20 00 00; 2306 30 00 00; 2306 41 00 00; 2306 49 00 00; 2306 50 00 00; 2306 60 00 00; 2306 70 00 00; 2306 90; 2306 90 11 00; 2306 90 19 00; 2306 90 90 00
Wine lees; argol:	2307; 2307 00 11 00; 2307 00 19 00; 2307 00 90 00

Description of products	Tariff number
Vegetable materials and vegetable waste, vegetable residues and by-products, vegetable residues and by whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:	2308; 2308 00 11 00; 2308 00 19 00; 2308 00 40 00; 2308 00 90 00
Preparations of a kind used in animal feeding:	2309; 2309 10; 2309 10 11 00; 2309 10 13 00; 2309 10 15 00; 2309 10 19 00; 2309 10 31 00; 2309 10 33 00; 2309 10 39 00; 2309 10 51 00; 2309 10 53 00; 2309 10 59 00; 2309 10 70 00; 2309 10 90 00; 2309 90; 2309 90 10 00; 2309 90 20 00; 2309 90 31 00; 2309 90 33 00; 2309 90 35 00; 2309 90 39 00; 2309 90 41 00; 2309 90 43 00; 2309 90 49 00; 2309 90 51 00; 2309 90 53 00; 2309 90 59 00; 2309 90 70 00; 2309 90 91 00; 2309 90 95 00; 2309 90 99 00
Unmanufactured tobacco; tobacco refuse:	2401; 2401 10; 2401 10 10 00; 2401 10 20 00; 2401 10 30 00; 2401 10 41 00; 2401 10 49 00; 2401 10 50 00; 2401 10 60 00; 2401 10 70 00; 2401 10 80 00; 2401 10 90 00; 2401 20; 2401 20 10 00; 2401 20 20 00; 2401 20 30 00; 2401 20 41 00; 2401 20 49 00; 2401 20 50 00; 2401 20 60 00; 2401 20 70 00; 2401 20 80 00; 2401 20 90 00; 2401 30 00 00
Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	2402; 2402 10 00 00; 2402 20; 2402 20 10 00; 2402 20 90 00; 2402 90 00 00
Other manufactured tobacco and manufactured substitutes; "homogenized" or "reconstituted" tobacco; extracts and essences:	2403; 2403 10; 2403 10 10 00; 2403 10 90 00; 2403 91 00 00; 2403 99; 2403 99 10 00; 2403 99 90 00
Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water: flowing agents; sea water:	2501; 2501 00 31 00; 2501 00 91 10; 2501 00 91 20; 2501 00 99 00
Sodium glutamate:	2922 42 00 00

In following table are tariff numbers of eight categories of goods subject to export quality control in HS 2002:

Description of products	Tariff number
Horses for slaughter:	0101 90 11 00
Live bovine animals:	0102; 0102 90 21 00; 0102 90 41 00; 0102 90 51 00; 0102 90 61 00; 0102 90 71 00
Meat of bovine animals, fresh or chilled:	0201; 0201 10; 0201 10 00 10; 0201 10 00 20; 0201 10 00 90; 0201 20; 0201 20 20 10; 0201 20 20 20; 0201 20 20 90; 0201 20 30 10; 0201 20 30 20; 0201 20 30 90; 0201 20 50 10; 0201 20 50 20; 0201 20 50 90; 0201 20 90 10; 0201 20 90 20; 0201 20 90 90; 0201 30; 0201 30 00 10; 0201 30 00 20; 0201 30 00 90
Meat of bovine animals, frozen:	0202; 0202 10; 0202 10 00 10; 0202 10 00 20; 0202 10 00 90; 0202 20; 0202 20 10 10; 0202 20 10 20; 0202 20 10 90; 0202 20 30 10; 0202 20 30 20; 0202 20 30 90; 0202 20 50 10; 0202 20 50 20; 0202 20 50 90; 0202 20 90 10; 0202 20 90 20; 0202 20 90 90; 0202 30; 0202 30 10 10; 0202 30 10 20; 0202 30 10 90

Description of products	Tariff number
Other meat and edible meat offal, chilled or frozen:	0208; 0208 10; 0208 10 11 00; 0208 10 19 00; 0208 10 90 00; 0208 20 00 00; 0208 30 00 00; 0208 40; 0208 40 10 00; 0208 40 90 00; 0208 50 00 00; 0208 90; 0208 90 10 00; 0208 90 20 00; 0208 90 40 00; 0208 90 55 00; 0208 90 60 00; 0208 90 95 00
Pig fat, free of lean meet, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:	0209; 0209 00 11 00; 0209 00 19 00; 0209 00 30 00; 0209 00 90 00
Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	0210; 0210 11; 0210 11 11 00; 0210 11 19 00; 0210 11 31 00; 0210 11 39 00; 0210 11 90 00; 0210 12; 0210 12 11 00; 0210 12 19 00; 0210 12 90 00; 0210 19; 0210 19 10 00; 0210 19 20 00; 0210 19 30 00; 0210 19 40 00; 0210 19 50 00; 0210 19 60 00; 0210 19 70 00; 0210 19 81 00; 0210 19 89 00; 0210 19 90 00; 0210 20; 0210 20 10 00; 0210 20 90 00; 0210 91 00 00; 0210 92 00 00; 0210 93 00 00; 0210 99; 0210 99 10 00; 0210 99 21 00; 0210 99 29 00; 0210 99 31 00; 0210 99 39 00; 0210 99 41 00; 0210 99 49 00; 0210 99 51 00; 0210 99 59 00; 0210 99 60 00; 0210 99 71 00; 0210 99 79 00; 0210 99 80 00; 0210 99 90 00
Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:	0304; 0304 10; 0304 10 13 00; 0304 10 15 00; 0304 10 17 00; 0304 10 19 00; 0304 10 31 00; 0304 10 33 00; 0304 10 35 00; 0304 10 38 00; 0304 10 91 00; 0304 10 97 00; 0304 10 98 00; 0304 20; 0304 20 13 00; 0304 20 15 00; 0304 20 17 00; 0304 20 19 00; 0304 20 21 00; 0304 20 29 00; 0304 20 31 00; 0304 20 33 00; 0304 20 35 00; 0304 20 37 00; 0304 20 41 00; 0304 20 43 00; 0304 20 45 00; 0304 20 51 00; 0304 20 53 00; 0304 20 55 00; 0304 20 56 00; 0304 20 58 00; 0304 20 59 00; 0304 20 61 00; 0304 20 69 00; 0304 20 71 00; 0304 20 73 00; 0304 20 75 00; 0304 20 79 00; 0304 20 83 00; 0304 20 85 00; 0304 20 87 00; 0304 20 88 00; 0304 20 91 00; 0304 20 94 00; 0304 90; 0304 90 05 00; 0304 90 10 00; 0304 90 22 00; 0304 90 31 00; 0304 90 35 00; 0304 90 38 00; 0304 90 39 00; 0304 90 41 00; 0304 90 45 00; 0304 90 48 00; 0304 90 51 00; 0304 90 55 00; 0304 90 57 00; 0304 90 59 00; 0304 90 61 00; 0304 90 65 00; 0304 90 97 00
Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours meals and pellets of fish, fit for human consumption:	0305; 0305 10 00 00; 0305 20 00 00; 0305 30; 0305 30 11 00; 0305 30 19 00; 0305 30 30 00; 0305 30 50 00; 0305 30 90 00; 0305 41 00 00; 0305 42 00 00; 0305 49; 0305 49 10 00; 0305 49 20 00; 0305 49 30 00; 0305 49 45 00; 0305 49 50 00; 0305 49 80 00; 0305 51; 0305 51 10 00; 0305 51 90 00; 0305 59; 0305 59 11 00; 0305 59 19 00; 0305 59 30 00; 0305 59 50 00; 0305 59 70 00; 0305 59 80 00; 0305 61 00 00; 0305 62 00 00; 0305 63 00 00; 0305 69; 0305 69 10 00; 0305 69 30 00; 0305 69 50 00; 0305 69 80 00

Description of products	Tariff number
Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	0401; 0401 10; 0401 10 10 00; 0401 10 90 00; 0401 20; 0401 20 11 00; 0401 20 19 00; 0401 20 91 00; 0401 20 99 00; 0401 30; 0401 30 11 00; 0401 30 19 00; 0401 30 31 00; 0401 30 39 00; 0401 30 91 00; 0401 30 99 00
Milk and cream, concentrated or containing added sugar or other sweetening matter:	0402; 0402 10; 0402 10 11 00; 0402 10 19 00; 0402 10 91 00; 0402 10 99 00; 0402 21; 0402 21 11 00; 0402 21 17 00; 0402 21 19 00; 0402 21 91 00; 0402 21 99 00; 0402 29; 0402 29 11 00; 0402 29 15 00; 0402 29 19 00; 0402 29 91 00; 0402 29 99 00; 0402 91; 0402 91 11 00; 0402 91 19 00; 0402 91 31 00; 0402 91 39 00; 0402 91 51 00; 0402 91 59 00; 0402 91 91 00; 0402 91 99 00; 0402 99; 0402 99 11 00; 0402 99 19 00; 0402 99 31 00; 0402 99 39 00; 0402 99 91 00; 0402 99 99 00
Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	0403; 0403 10; 0403 10 11 00; 0403 10 13 00; 0403 10 19 00; 0403 10 31 00; 0403 10 33 00; 0403 10 39 00; 0403 10 51 00; 0403 10 53 00; 0403 10 59 00; 0403 10 91 00; 0403 10 93 00; 0403 10 99 00; 0403 90; 0403 90 11 00; 0403 90 13 00; 0403 90 19 00; 0403 90 31 00; 0403 90 33 00; 0403 90 39 00; 0403 90 51 00; 0403 90 53 00; 0403 90 59 00; 0403 90 61 00; 0403 90 63 00; 0403 90 69 00; 0403 90 71 00; 0403 90 73 00; 0403 90 79 00; 0403 90 91 00; 0403 90 93 00; 0403 90 99 00
Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	0404; 0404 10; 0404 10 02 00; 0404 10 04 00; 0404 10 06 00; 0404 10 12 00; 0404 10 14 00; 0404 10 16 00; 0404 10 26 00; 0404 10 28 00; 0404 10 32 00; 0404 10 34 00; 0404 10 36 00; 0404 10 38 00; 0404 10 48 00; 0404 10 52 00; 0404 10 54 00; 0404 10 56 00; 0404 10 58 00; 0404 10 62 00; 0404 10 72 00; 0404 10 74 00; 0404 10 76 00; 0404 10 78 00; 0404 10 82 00; 0404 10 84 00; 0404 90; 0404 90 21 00; 0404 90 23 00; 0404 90 29 00; 0404 90 81 00; 0404 90 83 00; 0404 90 89 00
Butter and other fats and oils derived from milk; dairy spreads:	0405; 0405 10; 0405 10 11 00; 0405 10 19 00; 0405 10 30 00; 0405 10 50 00; 0405 10 90 00; 0405 20; 0405 20 10 00; 0405 20 30 00; 0405 20 90 00; 0405 90; 0405 90 10 00; 0405 90 90 00

Description of products	Tariff number
Cheese and curd:	0406; 0406 10; 0406 10 20 00; 0406 10 80 00; 0406 20; 0406 20 10 00; 0406 20 90 00; 0406 30; 0406 30 10 00; 0406 30 31 00; 0406 30 39 00; 0406 30 90 00; 0406 40; 0406 40 10 00; 0406 40 50 00; 0406 40 90 00; 0406 90; 0406 90 01 00; 0406 90 02 00; 0406 90 03 00; 0406 90 04 00; 0406 90 05 00; 0406 90 06 00; 0406 90 13 00; 0406 90 15 00; 0406 90 17 00; 0406 90 18 00; 0406 90 19 00; 0406 90 21 00; 0406 90 23 00; 0406 90 25 00; 0406 90 27 00; 0406 90 29 00; 0406 90 31 00; 0406 90 33 00; 0406 90 35 00; 0406 90 37 00; 0406 90 39 00; 0406 90 50 00; 0406 90 61 00; 0406 90 63 00; 0406 90 69 00; 0406 90 73 00; 0406 90 75 00; 0406 90 76 00; 0406 90 78 00; 0406 90 79 00; 0406 90 81 00; 0406 90 82 00; 0406 90 84 00; 0406 90 85 00; 0406 90 86 00; 0406 90 87 00; 0406 90 88 00; 0406 90 93 00; 0406 90 99 00
Dalmatian sage:	1211 90 97 00
Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:	1601; 1601 00 10 00; 1601 00 91 00; 1601 00 99 00
Other prepared or preserved meat, meat offal or blood:	1602; 1602 10 00 00; 1602 20; 1602 20 11 00; 1602 20 19 00; 1602 20 90 00; 1602 31; 1602 31 11 00; 1602 31 19 00; 1602 31 30 00; 1602 31 90 00; 1602 32; 1602 32 11 00; 1602 32 19 00; 1602 32 30 00; 1602 32 90 00; 1602 39; 1602 39 21 00; 1602 39 29 00; 1602 39 40 00; 1602 39 80 00; 1602 41; 1602 41 10 00; 1602 41 90 00; 1602 42; 1602 42 10 00; 1602 42 90 00; 1602 49; 1602 49 11 00; 1602 49 13 00; 1602 49 15 00; 1602 49 19 00; 1602 49 30 00; 1602 49 50 00; 1602 49 90 00; 1602 50; 1602 50 10 00; 1602 50 31 00; 1602 50 39 00; 1602 50 80 00; 1602 90; 1602 90 10 00; 1602 90 31 00; 1602 90 41 00; 1602 90 51 00; 1602 90 61 00; 1602 90 69 00; 1602 90 72 00; 1602 90 74 00; 1602 90 76 00; 1602 90 78 00; 1602 90 98 00
Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:	1603 00; 1603 00 10 00; 1603 00 80 00
Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	1604; 1604 11 00 00; 1604 12; 1604 12 10 00; 1604 12 91 00; 1604 12 99 00; 1604 13; 1604 13 11 00; 1604 13 19 00; 1604 13 90 00; 1604 14; 1604 14 11 00; 1604 14 16 00; 1604 14 18 00; 1604 14 90 00; 1604 15; 1604 15 11 00; 1604 15 19 00; 1604 15 90 00; 1604 16 00 00; 1604 19; 1604 19 10 00; 1604 19 31 00; 1604 19 39 00; 1604 19 50 00; 1604 19 91 00; 1604 19 92 00; 1604 19 93 00; 1604 19 94 00; 1604 19 95 00; 1604 19 98 00; 1604 20; 1604 20 05 00; 1604 20 10 00; 1604 20 30 00; 1604 20 40 00; 1604 20 50 00; 1604 20 70 00; 1604 20 90 00; 1604 30; 1604 30 10 00; 1604 30 90 00

Description of products	Tariff number
Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:	2204; 2204 10; 2204 10 11 00; 2204 10 19 00; 2204 10 91 00; 2204 10 99 00; 2204 21; 2204 21 10 00; 2204 21 11 00; 2204 21 12 00; 2204 21 13 00; 2204 21 17 00; 2204 21 18 00; 2204 21 19 00; 2204 21 22 00; 2204 21 23 00; 2204 21 24 00; 2204 21 26 00; 2204 21 27 00; 2204 21 28 00; 2204 21 32 00; 2204 21 34 00; 2204 21 36 00; 2204 21 37 00; 2204 21 38 10; 2204 21 38 90; 2204 21 42 00; 2204 21 43 00; 2204 21 44 00; 2204 21 46 00; 2204 21 47 00; 2204 21 48 00; 2204 21 62 00; 2204 21 66 00; 2204 21 67 00; 2204 21 68 00; 2204 21 69 00; 2204 21 71 00; 2204 21 74 00; 2204 21 76 00; 2204 21 77 00; 2204 21 78 10; 2204 21 78 90; 2204 21 79 00; 2204 21 80 00; 2204 21 81 00; 2204 21 82 00; 2204 21 83 00; 2204 21 84 00; 2204 21 85 00; 2204 21 87 00; 2204 21 88 00; 2204 21 89 00; 2204 21 91 00; 2204 21 92 00; 2204 21 93 00; 2204 21 94 00; 2204 21 95 00; 2204 21 96 00; 2204 21 97 00; 2204 21 98 00; 2204 21 99 00; 2204 29; 2204 29 10 00; 2204 29 11 00; 2204 29 12 00; 2204 29 13 00; 2204 29 17 00; 2204 29 18 00; 2204 29 42 00; 2204 29 43 00; 2204 29 44 00; 2204 29 46 00; 2204 29 47 00; 2204 29 48 00; 2204 29 58 00; 2204 29 62 00; 2204 29 64 00; 2204 29 65 00; 2204 29 71 00; 2204 29 72 00; 2204 29 75 00; 2204 29 77 00; 2204 29 78 00; 2204 29 82 00; 2204 29 83 00; 2204 29 84 00; 2204 29 87 00; 2204 29 88 00; 2204 29 89 00; 2204 29 91 00; 2204 29 92 00; 2204 29 93 00; 2204 29 94 00; 2204 29 95 00; 2204 29 96 00; 2204 29 97 00; 2204 29 98 00; 2204 29 99 00; 2204 30; 2204 30 10 00; 2204 30 92 00; 2204 30 94 00; 2204 30 96 00; 2204 30 98 00
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	2205; 2205 10; 2205 10 10 00; 2205 10 90 00; 2205 90; 2205 90 10 00; 2205 90 90 00
Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	2206 00; 2206 00 10 00; 2206 00 31 00; 2206 00 39 00; 2206 00 51 00; 2206 00 59 00; 2206 00 81 00; 2206 00 89 00
Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	2207; 2207 10 00 00; 2207 20 00 00

Description of products	Tariff number
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	2208; 2208 20; 2208 20 12 00; 2208 20 14 00; 2208 20 26 00; 2208 20 27 00; 2208 20 29 10; 2208 20 29 20; 2208 20 29 30; 2208 20 29 90; 2208 20 40 00; 2208 20 62 00; 2208 20 64 00; 2208 20 86 00; 2208 20 87 00; 2208 20 89 10; 2208 20 89 20; 2208 20 89 30; 2208 20 89 90; 2208 30; 2208 30 11 00; 2208 30 19 00; 2208 30 32 00; 2208 30 38 00; 2208 30 52 00; 2208 30 58 00; 2208 30 72 00; 2208 30 78 00; 2208 30 82 00; 2208 30 88 00; 2208 40; 2208 40 11 00; 2208 40 31 00; 2208 40 39 00; 2208 40 51 00; 2208 40 91 00; 2208 40 99 00; 2208 50; 2208 50 11 00; 2208 50 19 00; 2208 50 91 00; 2208 50 99 00; 2208 60; 2208 60 11 00; 2208 60 19 00; 2208 60 91 00; 2208 60 99 00; 2208 70; 2208 70 10 00; 2208 70 90 00; 2208 90; 2208 90 11 00; 2208 90 19 00; 2208 90 33 00; 2208 90 38 00; 2208 90 41 00; 2208 90 45 00; 2208 90 48 00; 2208 90 52 00; 2208 90 54 00; 2208 90 56 00; 2208 90 69 00; 2208 90 71 00; 2208 90 75 00; 2208 90 77 00; 2208 90 78 00; 2208 90 91 00; 2208 90 99 00
Unmanufactured tobacco; tobacco refuse:	2401; 2401 10; 2401 10 10 00; 2401 10 20 00; 2401 10 30 00; 2401 10 41 00; 2401 10 49 00; 2401 10 50 00; 2401 10 60 00; 2401 10 70 00; 2401 10 80 00; 2401 10 90 00; 2401 20; 2401 20 10 00; 2401 20 20 00; 2401 20 30 00; 2401 20 41 00; 2401 20 49 00; 2401 20 50 00; 2401 20 60 00; 2401 20 70 00; 2401 20 80 00; 2401 20 90 00; 2401 30 00 00

ANNEX 5

Import Tariff Rates for Civil Aircrafts and Aircraft parts in Montenegro
Import Tariff Rates for Aircraft

Item no.	Tariff code	Description	Tariff Rate
1	8802.11 10 00	Civil helicopters of an unladen weight \leq 2 000 kg	1
2	8802.11 90 00	Helicopters of an unladen weight \leq 2 000 kg (excl. civil helicopters of subheading no 8802.11-10)	1
3	8802.12 10 00	Civil helicopters of an unladen weight $>$ 2 000 kg	1
4	8802.12 90 00	Helicopters of an unladen weight $>$ 2 000 kg (excl. civil helicopters of subheading no 8802.12-10)	1
5	8802.20 10 00	Aeroplanes and other powered aircraft of an unladen weight \leq 2 000 kg, civil (excl. helicopters and dirigibles)	1
6	8802.20 90 00	Aeroplanes and other powered aircraft of an unladen weight \leq 2 000 kg (excl. civil aircraft of subheading no 8802.20-10, helicopters and dirigibles)	1
7	8802.30 10 00	Aeroplanes and other powered aircraft of an unladen weight $>$ 2 000 kg but \leq 15 000 kg, civil (excl. helicopters and dirigibles)	1
8	8802.30 90 00	Aeroplanes and other powered aircraft of an unladen weight $>$ 2 000 kg but \leq 15 000 kg (excl. aircraft of subheading no 8802.30-10, helicopters and dirigibles)	1
9	8802.40 10 00	Aeroplanes and other powered aircraft of an unladen weight $>$ 15 000 kg, civil (excl. helicopters and dirigibles)	1
10	8802.40 90 00	Aeroplanes and other powered aircraft of an unladen weight $>$ 15 000 kg (excl. civil aircraft of subheading no 8802.40-10, helicopters and dirigibles)	1

Import Tariff Rates for Aircraft Parts

Item No.	Tariff code	Description	Tariff Rate
1	4011.30 10 00	New pneumatic tyres, of rubber, of a kind used for aircraft, for civil aircraft	1
2	4823.90 10 00	Gaskets, washers and other seals, of paper or paperboard, for civil aircraft	10
3	6812.90 10 00	Articles of asbestos or of mixtures based on asbestos or asbestos and magnesium carbonate, for use in civil aircraft (excl. compressed asbestos fibre jointing, in sheets or rolls, paper, millboard and felt, woven or knitted fabric, cords and string, whether or not plaited, friction material with a basis of asbestos and articles of asbestos cement)	5
5	6813.10 10 00	Brake linings and pads with a basis of asbestos or other mineral substances, whether or not combined with textile or other materials, for civil aircraft	5
7	6813.90 10 00	Articles of friction material, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, with a basis of asbestos or other mineral substances, whether or not combined with textile or other materials, for civil aircraft (excl. brake linings and pads)	5
9	7304.31 10 00	Tubes, pipes and hollow profiles seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled 'cold-reduced', with attached fittings, for gases or liquids, for civil aircraft (excl. cast iron products)	1
11	7304.31 99 00	Tubes, pipes and hollow profiles seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled 'cold-reduced' (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and pipes with attached fittings, for gases or liquids, for civil aircraft, and precision tubes)	1
12	7304.39 20 00	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled 'cold-reduced', with attached fittings, for gases or liquids, for civil aircraft (excl. cast iron products)	1
13	7304.41 10 00	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled 'cold-reduced', with attached fittings, for gases or liquids, for civil aircraft	1
15	7304.49 30 00	Tubes and pipes of circular cross-section, of stainless steel, not cold-drawn or cold-rolled, seamless, with attached fittings, for gases or liquids, for civil aircraft	1
16	7306.30 10 00	Other tubes, pipes and hollow profiles, welded, having a circular cross-section, of iron or non-alloy steel, with attached fittings, for gases or liquids, for civil aircraft	1
17	7306.30 71 00	Other tubes, pipes and hollow profiles, welded, having a circular cross-section, of iron or non-alloy steel, of an external diameter of \leq 168.3 mm, plated or coated with zinc (excl. products with attached fittings, for gases or liquids, for civil aircraft, or products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	1
18	7306.40 10 00	Other tubes, pipes and hollow profiles, welded, having a circular cross-section, of stainless steel with attached fittings, for gases or liquids, for civil aircraft, with attached fittings, for gases or liquids, for civil aircraft	1

Item No.	Tariff code	Description	Tariff Rate
19	7306.50 10 00	Other tubes, pipes and hollow profiles, welded, having a circular cross-section, of stainless steel, with attached fittings, for gases or liquids, for civil aircraft	1
20	7306.60 10 00	Other tubes, pipes and hollow profiles, welded, having a circular cross-section, of iron or steel, with attached fittings, for gases or liquids, for civil aircraft	1
21	7312.10 10 00	Stranded wire, ropes and cables, of iron or steel, with fittings attached, or made up into articles, for civil aircraft (excl. electrically insulated products)	3
22	7312.90 10 00	Plaited bands, slings and the like, of iron or steel, with fittings attached or made up into articles, for civil aircraft (excl. electrically insulated products)	3
23	7312.90 90 00	Plaited bands, slings and the like, of iron or steel (excl. products with fittings attached or made up into articles, for civil aircraft, and electrically insulated products)	7
24	7322.90 00 10	Air heaters and hot air distributors, including distributors which can also distribute fresh or conditioned air, not electrically heated, incorporating a motor-driven fan or blower, of iron or steel, for civil aircraft (excl. parts thereof)	5
25	7324.10 10 00	Sinks and wash basins, of stainless steel, for civil aircraft	10
27	7324.90 10 00	Sanitary ware of iron or steel, for civil aircraft (excl. parts thereof)	5
29	7326.20 10 00	Articles of iron or steel wire, n.e.s., for civil aircraft	5
31	7413.00 10 00	Stranded wire, cables, plaited bands and the like, of copper, with fittings attached, for use in civil aircraft (excl. electrically insulated products)	1
32	7413.00 91 00	Stranded wire, cables, plaited bands and the like, of refined copper (excl. such products with fittings attached, for use in civil aircraft and electrically insulated products)	10
33	7413.00 99 00	Stranded wire, cables, plaited bands and the like, of copper alloys (excl. such products with fittings attached, for use in civil aircraft and electrically insulated products)	10
34	7608.10 10 00	Tubes and pipes of non-alloy aluminium, suitable for gases or liquids, with attached fittings, for civil aircraft	10
35	7608.10 91 00	Tubes and pipes of non-alloy aluminium, not further worked than extruded (excl. such products suitable for gases or liquids, with attached fittings, for civil aircraft, and hollow profiles)	10
36	7608.10 99 00	Tubes and pipes of non-alloy aluminium (excl. such products not further worked than extruded, suitable for gases or liquids, with attached fittings, for civil aircraft, and hollow profiles)	10
37	7608.20 10 00	Tubes and pipes of aluminium alloys, suitable for gases or liquids, with attached fittings, for civil aircraft (excl. hollow profiles)	10
38	7608.20 30 00	Tubes and pipes of aluminium alloys, welded (excl. such products suitable for gases or liquids, with attached fittings, for civil aircraft, and hollow profiles)	10
39	7608.20 91 00	Tubes and pipes of aluminium alloys, not further worked than extruded (excl. such products suitable for gases or liquids, with attached fittings, for civil aircraft, and hollow profiles)	10
40	7608.20 99 00	Tubes and pipes of aluminium alloys (excl. such products welded or not further worked than extruded, suitable for gases or liquids, with attached fittings, for civil aircraft, and hollow profiles)	10
41	8108.90 10 00	Titanium tubes and pipes with attached fittings, suitable for gases or liquids, for civil aircraft	1

Item No.	Tariff code	Description	Tariff Rate
42	8108.90 70 00	Titanium tubes and pipes (excl. those with attached fittings, suitable for gases or liquids, for civil aircraft)	1
43	8302.10 10 00	Hinges for civil aircraft, of base metal	5
45	8302.20 10 00	Castors with mountings of base metal, for civil aircraft	5
47	8302.42 10 00	Base metal mountings, fittings and similar articles suitable for furniture for civil aircraft (excl. locks with keys, hinges and castors)	5
49	8302.49 10 00	Base metal mountings, fittings and similar articles for civil aircraft (excl. locks with keys, clasps and frames with clasps incorporating locks, hinges, castors and mountings and fittings suitable for buildings, motor vehicles or furniture)	5
51	8302.60 10 00	Automatic door closers for civil aircraft, of base metal	5
53	8307.10 10 00	Flexible tubing of iron or steel, with fittings, for civil aircraft	5
55	8307.90 10 00	Flexible tubing of base metal other than iron or steel, with fittings, for civil aircraft	5
57	8407.10 10 00	Spark-ignition reciprocating or rotary internal combustion piston engines, for civil aircraft	1
59	8408.90 00 10	Compression-ignition internal combustion piston engines for civil aircraft	1
63	8409.10 10 00	Parts suitable for use solely or principally with internal combustion piston engines for civil aircraft, n.e.s.	1
64	8411.11 10 00	Turbo-jets of a thrust \leq 25 kn, for civil aircraft	1
66	8411.12 00 10	Turbo-jets of a thrust $>$ 25 kn, for civil aircraft	1
68	8411.21 10 00	Turbo-propellers of a power \leq 1.100 kw, for civil aircraft	1
70	8411.22 00 10	Turbo-propellers of a power $>$ 1.100, for civil aircraft	1
72	8411.81 10 00	Gas turbines of a power \leq 5 000 kw, for civil aircraft (excl. turbo-jets and turbo-propellers)	1
74	8411.82 00 10	Gas turbines of a power $>$ 5 000 kw, for civil aircraft (excl. turbo-jets and turbo-propellers)	1
76	8411.91 10 00	Parts of turbo-jets or turbo-propellers, for civil aircraft n.e.s.	1
77	8411.99 10 00	Parts of gas turbines for civil aircraft, n.e.s.	1
78	8412.10 10 00	Reaction engines, other than turbo-jets, for civil aircraft	1
80	8412.21 10 00	Hydraulic power engines and motors, linear acting, for civil aircraft	1
83	8412.29 00 10	Hydraulic motors for civil aircraft (excl. hydraulic power engines and motors, linear acting)	1
84	8412.29 00 91	Hydraulic systems powered using hydraulic fluid power motors (excl. those for civil aircraft of subheading no 8412.29-10 and hydraulic power engines and motors, linear acting)	10
85	8412.31 10 00	Pneumatic power engines and motors, linear-acting, for civil aircraft	1
87	8412.39 10 00	Pneumatic power engines and motors for civil aircraft (excl. linear acting)	1
89	8412.80 00 00	Engines and motors (excl. those for civil aircraft of subheading no 8412.80-91, steam turbines, internal combustion piston engines, hydraulic turbines, water wheels, gas turbines, reaction engines, hydraulic power engines and motors, pneumatic power engines and motors)	10
90	8413.19 10 00	Pumps for liquids, with or designed to be fitted with a measuring device, for civil aircraft	1
91	8413.20 10 00	Hand pumps for civil aircraft (excl. those of subheading nos. 8413.11-00 and 8413.19-00)	1
92	8413.20 90 00	Hand pumps (excl. those for civil aircraft of subheading no 8413.20-10 and pumps of subheading 8413.11 and 8413.19)	7

Item No.	Tariff code	Description	Tariff Rate
93	8413.30 00 10	Fuel, lubricating or cooling-medium pumps for internal combustion piston engines, for civil aircraft	1
94	8413.50 00 10	Other reciprocating positive displacement pumps for liquid, for use in civil aircraft	1
96	8413.60 00 10	Rotary positive displacement pumps, for civil aircraft (excl. those of subheading nos. 8413.11 and 8413.19 and fuel, lubricating or cooling-medium pumps for internal combustion piston engines)	1
102	8413.70 00 10	Centrifugal pumps, power-driven, for civil aircraft (excl. those of subheading nos. 8413.11 and 8413.19 and fuel, lubricating or cooling-medium pumps for internal combustion piston engines)	1
103	8413.81 10 00	Pumps for liquids, power-driven, for civil aircraft (excl. those of subheading nos. 8413.11 and 8413.19, fuel, lubricating or cooling-medium pumps for internal combustion piston engines, concrete pumps, general reciprocating or rotary positive displacement pumps and centrifugal pumps of all kinds)	1
104	8413.81 90 00	Pumps for liquids, power-driven (excl. those for civil aircraft of subheading no 8413.81-10, pumps of subheading nos. 8413.11 and 8413.19, fuel, lubricating or cooling-medium pumps for internal combustion piston engines, concrete pumps, general reciprocating or rotary positive displacement pumps and centrifugal pumps of all kinds)	7
105	8414.10 00 10	Vacuum pumps, for civil aircraft	1
106	8414.10 00 90	Vacuum pumps (excl. those for civil aircraft of subheading 8414.10.10, vacuum pumps for use in semiconductor production, rotary piston vacuum pumps, sliding vane rotary pumps, molecular drag pumps and roots pumps, diffusion pumps, cryopumps and adsorption pumps)	1
107	8414.20 00 10	Hand or foot-operated air pumps, for civil aircraft	1
109	8414.30 00 10	Compressors for refrigerating equipment, for civil aircraft	1
111	8414.51 10 00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output =< 125 w, for civil aircraft	1
113	8414.59 10 00	Fans for civil aircraft (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output =< 125 w)	1
117	8414.80 00 10	Air pumps and air or other gas compressors for civil aircraft (excl. vacuum pumps, hand- or foot-operated air pumps and compressors for refrigerating equipment)	1
120	8414.80 00 93	Rotary displacement compressors (excl. those for civil aircraft of subheading no 8414.80-10, compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	8
122	8415.81 10 00	Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle, for civil aircraft	1
124	8415.82 10 00	Air conditioning machines incorporating a refrigerating unit but without a valve for reversal of the cooling/heat cycle, for civil aircraft	1
126	8415.83 10 00	Air conditioning machines comprising a motor-driven fan, not incorporating a refrigerating unit but incorporating elements for changing the temperature and humidity, for civil aircraft	1
128	8418.10 10 00	Combined refrigerators-freezers, with separate external doors, for civil aircraft	1
130	8418.30 00 10	Freezers of the chest type, of a capacity =< 800 litres, for civil aircraft	1

Item No.	Tariff code	Description	Tariff Rate
132	8418.40 00 10	Freezers of the upright type, of a capacity =< 900 litres, for civil aircraft	1
134	8418.61 10 00	Compression type units whose condensers are heat exchangers, for civil aircraft	1
136	8418.69 00 10	Refrigerating or freezing equipment and absorption heat pumps, for civil aircraft (excl. refrigerating and freezing furniture)	1
137	8418.69 00 20	Absorption heat pumps (excl. those for civil aircraft of subheading no 8418.69-10)	3
139	8419.50 10 00	Heat exchange units for civil aircraft	1
141	8419.81 10 00	Machinery, plant or laboratory equipment for cooking or heating food, for civil aircraft (excl. domestic appliances)	1
144	8421.19 10 00	Centrifuges for civil aircraft (excl. isotope separators)	1
147	8421.21 00 10	Machinery and apparatus for filtering or purifying water, for civil aircraft	3
148	8421.21 00 90	Machinery and apparatus for filtering or purifying water (excl. that for civil aircraft of subheading no 8421.21-10)	3
149	8421.23 10 00	Machinery and apparatus for oil or petrol-filters for internal combustion engines, for civil aircraft	1
151	8421.29 10 00	Machinery and apparatus for filtering or purifying liquids for civil aircraft (excl. such machinery and apparatus for water and beverages and oil or petrol-filters for internal combustion engines)	1
152	8421.29 90 00	Machinery and apparatus for filtering or purifying liquids (excl. such machinery and apparatus for civil aircraft of subheading no 8421.29-10 and for water and beverages, oil or petrol-filters for internal combustion engines and artificial kidneys)	3
153	8421.31 10 00	Intake air filters for internal combustion engines, for civil aircraft	1
155	8421.39 10 00	Machinery and apparatus for filtering or purifying gases, for civil aircraft (excl. isotope separators and intake air filters for internal combustion engines)	1
162	8424.10 10 00	Fire extinguishers, whether or not charged, for civil aircraft (excl. fire-extinguishing bombs and grenades)	1
164	8425.11 10 00	Pulley tackle and hoists, other than skip hoists or hoists of a kind used for raising vehicles, powered by electric motor, for civil aircraft	1
166	8425.19 10 00	Pulley tackle and hoists, other than skip hoists or hoists of a kind used for raising vehicles, for civil aircraft, not powered by electric motor	1
169	8425.31 10 00	Winches and capstans, powered by electric motor, for civil aircraft	1
171	8425.39 10 00	Winches and capstans, not electric, for civil aircraft	1
173	8426.99 10 00	Cranes for civil aircraft	1
175	8428.10 10 00	Lifts and skip hoists, for civil aircraft	1
179	8428.20 10 00	Pneumatic elevators and conveyors, for civil aircraft	1
182	8428.33 10 00	Continuous-action elevators and conveyors, belt type, for civil aircraft	1
184	8428.39 10 00	Continuous-action elevators and conveyors, for civil aircraft (excl. belt and pneumatic types)	1
186	8471.10 10 00	Analogue or hybrid automatic data processing machines, for civil aircraft	1

Item No.	Tariff code	Description	Tariff Rate
188	8471.41 10 00	Data-processing machines, automatic, digital, comprising in the same housing at least a central processing unit, plus one input unit and one output unit, whether or not combined, for use in civil aircraft (excl. portable weighing <= 10 kg and excl. presented in the form of systems and peripheral units)	1
192	8471.49 10 00	Data-processing machines, automatic, digital, presented in the form of systems 'comprising at least a central processing unit, one input unit and one output unit', for use in civil aircraft (excl. portable weighing <= 10 kg and excl. peripheral units)	1
196	8471.50 10 00	Processing units for automatic data-processing machines, digital, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units. for use in civil aircraft (excl. those of headings nos. 8471.41 and 8471.49 and excl. peripheral units)	1
199	8471.50 99 00	Processing units for automatic data-processing machines, digital, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units (not capable of receiving and processing television, telecommunication, audio or video signals, excl. for use in civil aircraft of subheading 8471.50.10, those of subheadings 8471,41 and 8471,49 and peripheral units)	1
200	8471.60 10 00	Input or output units for digital automatic data-processing machines, whether or not containing storage units in the same housing, for use in civil aircraft	1
204	8471.70 10 00	Storage units for digital automatic data processing machines, for civil aircraft	1
206	8471.70 51 00	Disk storage units for digital automatic data-processing machines, optical, incl. magneto-optical (excl. for use in civil aircraft of subheading no 8471.70-10 and central storage units)	1
207	8471.70 53 00	Hard disk storage drives for digital automatic data-processing machines, neither optical nor magneto-optical (excl. for use in civil aircraft of subheading no 8471.70-10 and central storage units)	1
208	8471.70 59 00	Disk storage units for digital automatic data-processing machines, neither optical nor magneto-optical (excl. for use in civil aircraft of subheading no 8471.70-10, hard disk storage drives and central storage units)	1
209	8471.70 60 00	Magnetic tape storage units for digital automatic data-processing machines (excl. for use in civil aircraft of subheading no 8471.70-10 and central storage units)	1
210	8471.70 90 00	Storage units for digital automatic data-processing machines (excl. for civil aircraft of subheading no 8471.70-10 and disk, magnetic tape and central storage units)	1
211	8479.89 10 00	Hydropneumatic batteries, mechanical actuators for thrust reversers, toilet units specially designed, air humidifiers and dehumidifiers, non-electric servo-mechanisms, non-electric starter motors, pneumatic starters for turbo-jets, turbo-propellers and other gas turbines, non-electric windscreen wipers, non-electric propeller regulators for civil aircraft	1
212	8479.90 00 10	Parts of machines and mechanical appliances n.e.s., for civil aircraft	1
214	8483.10 00 10	Transmission shafts - incl. cam shafts and crank shafts - and cranks, for civil aircraft	1
216	8483.30 00 10	Bearing housings for machinery, not incorporating ball or roller bearings; plain shaft bearings for machinery, for civil aircraft	1

Item No.	Tariff code	Description	Tariff Rate
219	8483.40 10 00	Gears and gearing for machinery, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters, for civil aircraft	1
223	8483.50 00 10	Flywheels and pulleys, including pulley blocks, for civil aircraft	1
225	8483.60 00 10	Clutches and shaft couplings, incl. universal joints, for machinery, for civil aircraft	1
227	8484.10 10 00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal, for civil aircraft	1
229	8484.90 10 00	Sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings, for civil aircraft	1
231	8501.20 10 00	Universal ac/dc motors, of an output > 735 w but =< 150 kw, for civil aircraft	1
232	8501.20 90 00	Universal ac/dc motors, of an output > 37.5 w (excl. universal ac/dc motors, of an output > 735 w but =< 150 kw, for civil aircraft, of subheading no 8501.20-10)	1
233	8501.31 10 00	DC motors of an output > 735 w but =< 750 w and dc generators of an output =< 750 w, for civil aircraft	1
234	8501.31 90 90	DC motors of an output > 37.5 w but =< 750 w and dc generators of an output =< 750 w (excl. dc motors of an output > 735 w and dc generators for civil aircraft of subheading no. 8501.31-10)	1
235	8501.32 10 00	DC motors and generators, of an output > 750 w but =< 75 kw, for civil aircraft	1
238	8501.33 10 00	DC motors of an output > 75 kw but =< 150 kw and dc generators, of an output > 75 kw but =< 375 kw, for civil aircraft	1
240	8501.34 10 00	DC generators of an output > 375 kw, for civil aircraft	1
243	8501.40 10 00	AC motors, single-phase, of an output > 735 w but =< 150 kw, for civil aircraft	1
244	8501.40 91 00	AC motors, single phase, of an output of > 37.5 w to <= 750 w (excl. with an output of > 735 w to 150 kw, for use in civil aircraft of heading 8501.40-10)	1
245	8501.40 99 00	AC motors, single phase, of an output of > 750 w (excl. with an output of > 735 w to 150 kw, for use in civil aircraft of heading 8501.40-10)	1
246	8501.51 10 00	AC motors, multi-phase, of an output > 735 w but =< 750 w, for civil aircraft	1
247	8501.51 90 00	AC motors, multi-phase, of an output > 37.5 w but =< 750 w (excl. ac motors, multi-phase, of an output > 735 w, for civil aircraft of subheading no 8501.51-10)	1
248	8501.52 10 00	AC motors, multi-phase, of an output > 750 w but =< 75 kw, for civil aircraft	1
252	8501.53 10 00	AC motors, multi-phase, of an output > 75 kw but =< 150 kw, for civil aircraft	1
255	8501.61 10 00	AC generators 'alternators', of an output =< 75 kva, for civil aircraft	1
256	8501.61 91 00	AC generators 'alternators', of an output =< 7.5 kva (excl. those for civil aircraft of subheading no 8501.61-10)	1
257	8501.61 99 00	AC generators 'alternators', of an output > 7.5 kva but =< 75 kva (excl. those for civil aircraft of subheading no 8501.61-10)	1
258	8501.62 10 00	AC generators 'alternators', of an output > 75 kva but =< 375 kva, for civil aircraft	1

Item No.	Tariff code	Description	Tariff Rate
259	8501.62 90 00	AC generators 'alternators', of an output > 75 kva but =< 375 kva (excl. those for civil aircraft of subheading no 8501.62-10)	1
260	8501.63 10 00	AC generators 'alternators', of an output > 375 kva but =< 750 kva, for civil aircraft	1
261	8501.63 90 00	AC generators 'alternators', of an output > 375 kva but =< 750 kva (excl. those for civil aircraft of subheading no 8501.63-10)	1
262	8502.11 10 00	Generating sets with compression-ignition internal combustion piston engines -diesel or semi-diesel engines- of an output =< 75 kva, for civil aircraft	1
263	8502.11 91 00	Generating sets with compression-ignition internal combustion piston engines of an output =< 7.5 kva (excl. such sets for use in civil aircraft of subheading no 8502.11-10)	1
264	8502.11 99 00	Generating sets with compression-ignition internal combustion piston engines of an output > 7.5 kva to 75 kva (excl. such sets for use in civil aircraft of subheading no 8502.11-10)	1
265	8502.12 10 00	Generating sets with compression-ignition internal combustion piston engines -diesel or semi-diesel engines- of an output > 75 kva but =< 375 kva, for civil aircraft	1
266	8502.12 90 00	Generating sets with compression-ignition internal combustion piston engines -diesel or semi-diesel engines- of an output > 75 kva but =< 375 kva (excl. those for civil aircraft of subheading no 8502.12-10)	1
267	8502.13 10 00	Generating sets with compression-ignition internal combustion piston engines -diesel or semi-diesel engines- of an output > 375 kva, for civil aircraft	1
268	8502.13 91 00	Generating sets with compression-ignition internal combustion piston engines -diesel or semi-diesel engines- of an output > 375 kva but =< 750 kva (excl. those for civil aircraft of subheading no 8502.13-10)	1
269	8502.13 99 00	Generating sets with compression-ignition internal combustion piston engines -diesel or semi-diesel engines- of an output > 750 kva (excl. those for civil aircraft of subheading no 8502.13-10)	1
270	8502.20 10 00	Generating sets with spark-ignition internal combustion piston engines, for civil aircraft	1
271	8502.20 91 00	Generating sets with spark-ignition internal combustion piston engines, of an output =< 7.5 kva (excl. those for civil aircraft of subheading no 8502.20-10)	1
272	8502.20 99 00	Generating sets with spark-ignition internal combustion piston engines, of an output > 7.5 kva (excl. those for civil aircraft of subheading no 8502.20-10)	1
273	8502.39 10 00	Generating sets powered other than with spark-ignition internal combustion piston engines, for civil aircraft	1
274	8502.39 99 00	Generating sets (excl. wind-powered and powered by spark-ignition internal combustion piston engines, and those for civil aircraft of subheading no 8502.39-10 and turbo-generators)	1
275	8502.40 10 00	Electric rotary converters, for civil aircraft	1
276	8502.40 90 00	Electric rotary converters (excl. those for civil aircraft of subheading no 8502.40-10)	1
277	8504.10 10 00	Ballasts for discharge lamps or tubes, for civil aircraft	1
278	8504.10 91 00	Inductors, whether or not connected with a capacitor (excl. those for civil aircraft of subheading no 8504.10-10)	1
279	8504.10 99 00	Ballasts for discharge lamps or tubes (excl. those for civil aircraft of subheading no 8504.10-10 and inductors, whether or not connected with a capacitor)	1

Item No.	Tariff code	Description	Tariff Rate
280	8504.31 10 00	Transformers, other than liquid dielectric, having a power handling capacity \leq 1 kva, for civil aircraft	1
281	8504.31 31 00	Measuring transformers, for voltage measurement, having a power handling capacity \leq 1 kva (excl. those for civil aircraft of subheading no 8504.31-10)	1
282	8504.31 39 00	Measuring transformers other than for voltage measurement, having a power handling capacity \leq 1 kva (excl. those for civil aircraft of subheading no 8504.31-10)	1
283	8504.31 90 00	Transformers, other than liquid dielectric, having a power handling capacity \leq 1 kva (excl. those for civil aircraft of subheading no 8504.31-10 and measuring transformers)	1
284	8504.32 10 00	Transformers, other than liquid dielectric, having a power handling capacity $>$ 1 kva but \leq 16 kva, for civil aircraft	1
285	8504.32 30 00	Measuring transformers having a power handling capacity of $>$ 1 kva to 16 kva (other than for civil aircraft of subheading no 8504.32-10)	1
286	8504.32 90 00	Transformers, other than liquid dielectric, having a power handling capacity $>$ 1 kva but \leq 16 kva (excl. those for civil aircraft of subheading no 8504.32-10 and measuring transformers)	1
287	8504.33 10 00	Transformers, other than liquid dielectric, having a power handling capacity $>$ 16 kva but \leq 500 kva, for civil aircraft	1
288	8504.33 90 00	Transformers, other than liquid dielectric, having a power handling capacity $>$ 16 kva but \leq 500 kva (excl. those for civil aircraft of subheading no 8504.33-10)	1
289	8504.40 10 00	Static converters, for civil aircraft	1
290	8504.40 30 00	Power supply units of a kind used with automatic data-processing machines (excl. for civil aircraft of subheading no 8504.40-10)	1
291	8504.40 50 00	Polycrystalline semiconductors (excl. those for civil aircraft of subheading no 8504.40-10)	1
292	8504.40 93 00	Accumulator chargers (excl. those for civil aircraft of subheading no 8504.40-10 and polycrystalline semiconductors)	1
293	8504.40 94 00	Rectifiers (excl. polycrystalline semi-conductors and not for civil aircraft)	1
296	8504.50 10 00	Inductors, for civil aircraft (excl. inductors for discharge lamps or tubes)	1
297	8504.50 90 00	Inductors (excl. for civil aircraft of subheading 8504.50.10, of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof and those for discharge lamps or tubes)	1
298	8507.10 00 10	Lead-acid, of a kind used for starting piston engines for civil aircraft	1
300	8507.20 00 10	Lead acid accumulators, for civil aircraft (excl. those for starting piston engines)	1
303	8507.30 00 10	Nickel-cadmium accumulators, for civil aircraft	1
305	8507.40 10 00	Nickel-iron accumulators, for civil aircraft	1
307	8507.80 00 10	Electric accumulators, for civil aircraft (excl. lead-acid, nickel-cadmium or nickel-iron accumulators)	1
309	8511.10 10 00	Sparking plugs of a kind used for spark-ignition or compression-ignition internal combustion engines, for civil aircraft	1
310	8511.10 90 00	Sparking plugs of a kind used for spark-ignition or compression-ignition internal combustion engines (excl. those for civil aircraft of subheading no 8511.10-10)	1

Item No.	Tariff code	Description	Tariff Rate
311	8511.20 10 00	Ignition magnetos; magneto-dynamos; magnetic flywheels of a kind used for spark-ignition or compression-ignition internal combustion engines, for civil aircraft	1
312	8511.20 90 00	Ignition magnetos; magneto-dynamos; magnetic flywheels of a kind used for spark-ignition or compression-ignition internal combustion engines (excl. those for civil aircraft of subheading no 8511.20-10)	1
313	8511.30 10 00	Distributors and ignition coils for spark-ignition or compression-ignition internal combustion engines, for civil aircraft	1
314	8511.30 90 00	Distributors and ignition coils for spark-ignition or compression-ignition internal combustion engines (excl. those for civil aircraft of subheading no 8511.30-10)	1
315	8511.40 10 00	Starter motors and dual purpose starter-generators for spark-ignition or compression-ignition internal combustion engines, for civil aircraft	1
316	8511.40 90 00	Starter motors and dual purpose starter-generators for spark-ignition or compression-ignition internal combustion engines (excl. those for civil aircraft of subheading no 8511.40-10)	1
317	8511.50 10 00	Generators of a kind used for internal combustion engines, for civil aircraft (excl. magneto dynamos and dual purpose starter-generators)	1
318	8511.50 90 00	Generators of a kind used for internal combustion engines (excl. those for civil aircraft of subheading no 8511.50-10, magneto dynamos and dual purpose starter-generators)	1
319	8511.80 10 00	Electrical ignition or starting equipment, incl. cut-outs, of a kind used for spark-ignition or compression-ignition internal combustion engines, for civil aircraft (excl. generators, starter motors, distributors, ignition coils, ignition magnetos, magnetic flywheels and sparking plugs)	1
320	8511.80 90 90	Electrical ignition or starting equipment, incl. cut-outs, of a kind used for spark-ignition or compression-ignition internal combustion engines (excl. those for civil aircraft of subheading no 8511.80-10, those with heating units, generators, starter motors, distributors, ignition coils, ignition magnetos, magnetic flywheels and sparking plugs)	1
321	8516.80 10 00	Electric heating resistors, assembled only with a simple insulated former and electrical connections, for anti-icing or de-icing, for civil aircraft	1
323	8518.10 10 00	Microphones and stands therefore, for civil aircraft (excl. cordless microphones with built-in transmitter)	1
324	8518.10 20 00	Microphones having a frequency range of 300 hz to 3,4 khz, of a diameter <= 10 mm and a height <= 3 mm, of a kind used for telecommunications (excl. those for civil aircraft of subheading 8518.10.10)	3
325	8518.10 80 00	Microphones and stands therefore (excl. those for civil aircraft of subheading 8518.10.10, microphones having a frequency range of 300 hz to 3,4 khz, of a diameter <= 10 mm and a height <= 3 mm, of a kind used for telecommunications, and cordless microphones with built-in transmitter)	3
326	8518.21 10 00	Single loudspeakers, mounted in their enclosures, for civil aircraft	1
327	8518.21 90 00	Single loudspeakers, mounted in their enclosures (excl. those for civil aircraft of subheading no 8518.21-10)	3

Item No.	Tariff code	Description	Tariff Rate
328	8518.22 10 00	Multiple loudspeakers, mounted in the same enclosure, for civil aircraft	1
329	8518.22 90 00	Multiple loudspeakers, mounted in the same enclosure (excl. those for civil aircraft of subheading no 8518.22-10)	3
330	8518.29 10 00	Loudspeakers, without enclosure, for civil aircraft	1
331	8518.29 80 00	Loudspeakers, without enclosure (excl. those for civil aircraft of subheading 8518.29.10 and those having a frequency range of 300 hz to 3,4 khz, of a diameter <= 50 mm, of a kind used for telecommunications)	3
332	8518.30 10 00	Headphones, earphones and combined microphone/speaker sets, for civil aircraft (excl. helmets with built-in headphones, whether or not incorporating a microphone)	3
333	8518.30 20 00	Line telephone handsets, whether or not incorporating a microphone (excl. those for civil aircraft of subheading 8518.30.10)	3
334	8518.30 80 00	Headphones, earphones and combined microphone/speaker sets (excl. those for civil aircraft of subheading 8518.30.10, line telephone handsets, telephone sets, hearing aids and helmets with built-in headphones, whether or not incorporating a microphone)	3
335	8518.40 10 00	Audio-frequency electric amplifiers, for civil aircraft	1
336	8518.40 30 00	Audio-frequency electric telephonic and measurement amplifiers (excl. those for civil aircraft of subheading no 8518.40-10)	3
337	8518.40 91 00	Audio-frequency electric amplifiers, with only one channel (excl. those for civil aircraft of subheading no 8518.40-10 and telephonic or measurement amplifiers)	3
338	8518.40 99 00	Audio-frequency electric amplifiers, with more than one channel (excl. those for civil aircraft of subheading no 8518.40-10 and telephonic or measurement amplifiers)	3
339	8518.50 10 00	Electric sound amplifier sets, for civil aircraft	5
340	8518.50 90 00	Electric sound amplifier sets (excl. those for civil aircraft of subheading no 8518.50-10)	3
341	8520.90 10 00	Sound recording equipment whether or not incorporating a sound reproducing device, for civil aircraft (excl. magnetic tape recorders incorporating sound reproducing apparatus)	5
342	8520.90 90 00	Sound recording equipment whether or not incorporating a sound reproducing device (excl. those for civil aircraft of subheading no 8520.90-10 and magnetic tape recorders incorporating sound reproducing apparatus)	5
343	8521.10 10 00	Magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner, for use in civil aircraft	5
344	8521.10 30 00	Video recording or reproducing apparatus, whether or not incorporating a video tuner, for magnetic tape of a width of <= 1.3 cm and allowing recording or reproduction at a tape speed of <= 50 mm/s (excl. those of subheading no 8521.10-10 for use in civil aircraft, and video camera recorders)	5
345	8521.10 80 00	Video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. those of subheading 8521.10-10 for use in civil aircraft and those using magnetic tape of a width of <= 1.3 cm and allowing recording or reproduction at a tape speed of <= 50 mm/s)	5

Item No.	Tariff code	Description	Tariff Rate
346	8522.90 10 00	Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus of subheading no 8520.90, for civil aircraft	5
347	8525.10 10 00	Radio-telegraphic and radio-telephonic transmission apparatus, for civil aircraft	5
348	8525.10 50 00	Radio-telegraphic or radio-telephonic transmission apparatus (excl. for civil aircraft of subheading 8525.10.10)	3
349	8525.20 10 00	Radio-telegraphic and radio-telephonic transmission apparatus, incorporating reception apparatus, for civil aircraft	5
350	8525.20 91 00	Transmission apparatus, incorporating reception apparatus, for cellular networks 'mobile telephones' (excl. that for radio-telephony and radio-telegraphy for civil aircraft of subheading no 8525.20-10)	3
351	8525.20 99 90	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, incorporating reception apparatus, (excl. that for radio-telephony and radio-telegraphy for civil aircraft of subheading no 8525.20-10, for cellular networks 'mobile telephones', and radio-telephonic apparatus)	3
352	8526.10 10 00	Radar apparatus for civil aircraft	1
353	8526.10 90 00	Radar apparatus (excl. that for civil aircraft of subheading no 8526.10-11, 8526.10-13 or 8526.10-19)	1
354	8526.91 11 00	Radio navigational receivers, for civil aircraft	1
355	8526.91 19 00	Radio navigational transmitters, for civil aircraft	1
356	8526.91 90 00	Radio navigational aid apparatus (excl. those for civil aircraft of subheading no 8526.91-11 or 8526.91-19)	1
357	8526.92 10 00	Radio remote control apparatus, for civil aircraft	1
358	8526.92 90 00	Radio remote control apparatus (excl. those for civil aircraft of subheading no 8526.92-10)	1
359	8527.90 10 00	Reception apparatus for radio-telephony or radio-telegraphy, for civil aircraft	3
360	8527.90 99 00	Reception apparatus for radio-telephony or radio-telegraphy (excl. apparatus for radio-telephony or radio-telegraphy for civil aircraft of subheading 8527.90.10 and portable receivers for calling, alerting or paging)	3
361	8529.10 10 00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith, n.e.s. for civil aircraft	1
362	8529.10 50 00	Aerials (excl. those for civil aircraft of subheading no 8529.10-10, inside and outside aerials for radio or television broadcast receivers and telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles)	3
363	8529.90 10 00	Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for radar apparatus, radio navigational aid apparatus or radio remote control apparatus, n.e.s., for civil aircraft	1
364	8529.90 89 00	Parts suitable for use solely or principally with transmission apparatus for radio-telephony or radio-telegraphy for civil aircraft, radio-broadcasting or television, video camera recorders, radar apparatus, radio navigational aid apparatus and remote control apparatus, n.e.s. (excl. assemblies and sub-assemblies for civil aircraft of subheading 8529.90.10, parts for digital still image video cameras, aerials and aerial reflectors, and electronic assemblies)	1
365	8531.10 10 00	Burglar or fire alarms and similar apparatus, for civil aircraft	1

Item No.	Tariff code	Description	Tariff Rate
366	8531.10 90 00	Burglar or fire alarms and similar apparatus, (excl. those for civil aircraft of subheading no 8531.10-10 and those for use in motor vehicles or buildings)	5
367	8531.20 10 00	Indicator panels with liquid crystal devices or light emitting diodes, for civil aircraft	1
368	8531.20 30 00	Indicator panels with light emitting diodes 'led' (excl. those of a kind used for civil aircraft of subheading no 8531.20-10 and those of a kind used for motor vehicles, cycles or traffic signalling)	5
369	8531.20 51 00	Indicator panels incorporating active matrix liquid crystal devices 'lcd' for coloured images (excl. those of a kind used for civil aircraft of subheading n. 8531.20-10 and those of a kind used for motor vehicles, cycles or traffic signalling)	5
370	8531.20 59 00	Indicator panels incorporating active matrix liquid crystal devices 'lcd' for black and white and other monochrome images (excl. those of a kind used for civil aircraft of subheading n. 8531.20-10 and those of a kind used for motor vehicles, cycles or traffic signalling)	5
371	8531.20 80 00	Indicator panels with liquid crystal devices 'lcd' or light emitting diodes 'led' (excl. those for civil aircraft of subheading no 8531.20-10 and those of a kind used for motor vehicles, cycles or traffic signalling)	1
372	8531.80 10 00	Electric sound or visual signalling apparatus, for civil aircraft (excl. indicator panels with liquid crystal devices or light emitting diodes, burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)	1
373	8531.80 30 00	Electric sound or visual signalling apparatus, with flat panel display devices (excl. that for civil aircraft of subheading 8531.80.10, indicator panels with liquid crystal devices or light emitting diodes, burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)	1
374	8531.80 80 00	Electric sound or visual signalling apparatus (excl. with flat panel display devices and excl. that for civil aircraft of subheading 8531.80.10, indicator panels with liquid crystal devices or light emitting diodes, burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)	1
375	8539.10 10 00	Sealed beam lamp units, for civil aircraft	1
376	8539.10 90 00	Sealed beam lamp units (excl. those for civil aircraft of subheading no 8539.10-10)	1
377	8543.89 10 00	Flight recorders for civil aircraft	1
378	8543.90 10 00	Assemblies and sub-assemblies, consisting of two or more parts or pieces fastened or joined together, for flight recorders, n.e.s., for use in civil aircraft	1
379	8544.30 10 00	Ignition wiring sets and other wiring sets for civil aircraft	1
380	8544.30 90 00	Ignition wiring sets and other wiring sets for vehicles, aircraft or ships (excl. those for civil aircraft of subheading no 8544.30-10)	1
381	8803.10 10 00	Propellers and rotors and parts thereof, for civil aircraft, n.e.s.	1
382	8803.10 90 00	Propellers and rotors and parts thereof, for aircraft, n.e.s. (excl. those for civil aircraft of subheading no 8803.10-10)	1
383	8803.20 10 00	Under-carriages and parts thereof, for civil aircraft, n.e.s.	1
384	8803.20 90 00	Under-carriages and parts thereof, for aircraft, n.e.s. (excl. those for civil aircraft of subheading no 8803.20-10)	1
385	8803.30 10 00	Parts of aeroplanes or helicopters, for civil aircraft, n.e.s. (excl. those for gliders)	1

Item No.	Tariff code	Description	Tariff Rate
386	8803.30 90 00	Parts of aeroplanes or helicopters, for civil aircraft, n.e.s. (excl. those for gliders and civil aircraft of subheading no 8803.30-10)	1
387	8803.90 91 00	Parts for civil aircraft, n.e.s.	1
388	8803.90 99 00	Parts of aircraft and spacecraft, n.e.s. (excl. those for civil aircraft of subheading 8803.90.91, for spacecraft, incl. satellites, and suborbital and spacecraft launch vehicles)	1
389	8805.20 10 00	Ground flying trainers and parts thereof, for civil aircraft, n.e.s.	1
390	8805.20 90 00	Ground flying trainers and parts thereof, n.e.s. (excl. those for civil aircraft of subheading no 8805.20-10)	1
391	9001.90 10 00	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, for civil aircraft (excl. such elements of glass not optically worked)	1
393	9002.90 10 00	Lenses, prisms, mirrors and other optical elements, mounted, of any material, for instruments or apparatus, for civil aircraft (excl. such elements of glass not optically worked, filters and objective lenses)	1
394	9002.90 91 00	Lenses, prisms, mirrors and other optical elements, mounted, of any material, for instruments or apparatus (excl. for civil aircraft of subheading 9002.90.10, elements of glass not optically worked, filters and objective lenses)	1
395	9002.90 99 00	Lenses, prisms, mirrors and other optical elements, mounted, of any material, for instruments or apparatus (excl. for civil aircraft of subheading 9002.90.10, elements of glass not optically worked, filters and objective lenses)	1
396	9013.80 11 00	Matrix liquid crystal devices, active, colour (excl. those of a kind used for civil aircraft of subheading no 5231.20-10 and those of a kind used for motor vehicles, cycles or traffic signalling)	1
497	9014.10 10 00	Direction finding compasses, for civil aircraft	1
499	9014.20 13 00	Inertial navigation systems, for civil aircraft	1
400	9014.20 18 00	Navigational instruments and appliances for use in civil aircraft (other than compasses, inertial navigation systems and radio navigation instruments)	1
402	9014.90 10 00	Parts and accessories for navigational instruments and appliances of subheadings 901410 and 901420, for civil aircraft, n.e.s.	1
404	9020.00 10 00	Full breathing appliances and gas masks, for civil aircraft (excl. protective masks having neither mechanical parts nor replaceable filters, and artificial respiration or other therapeutic respiration apparatus)	1
407	9025.11 10 00	Thermometers, liquid-filled, for direct reading, not combined with other instruments, for civil aircraft	1
409	9025.19 10 00	Thermometers and pyrometers, not combined with other instruments, for use in civil aircraft (excl. liquid-filled thermometers for direct reading)	1
410	9025.19 91 00	Thermometers and pyrometers, not combined with other instruments, electronic (excl. those of subheading 9025.19-10 for use in civil aircraft)	1
411	9025.19 99 00	Thermometers and pyrometers, not combined with other instruments, non-electronic (excl. those of subheading 9025.19-10 for use in civil aircraft and liquid-filled thermometers for direct reading)	1

Item No.	Tariff code	Description	Tariff Rate
412	9025.80 15 00	Hydrometers, areometers and similar floating instruments, barometers, hygrometers and psychrometers, whether or not combined with each other or with thermometers, for use in civil aircraft	1
413	9025.80 20 00	Barometers, not combined with other instruments (excl. those of subheading no 9025.80-15 for use in civil aircraft)	1
414	9025.80 91 00	Hydrometers and similar floating instruments, hygrometers and psychrometers, whether or not combined with each other or with thermometers or barometers, electronic (excl. those of subheading 9025.80-10 for use in civil aircraft)	1
415	9025.80 99 00	Hydrometers and similar floating instruments, hygrometers and psychrometers, whether or not combined with each other or with thermometers or barometers, non-electronic (excl. those of subheading 9025.80-10 for use in civil aircraft)	1
416	9025.90 10 00	Parts and accessories for hydrometers, areometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, for civil aircraft, n.e.s.	1
418	9026.10 10 00	Instruments and apparatus for measuring or checking the flow or level of liquids, for civil aircraft (excl. meters and regulators)	1
420	9026.10 59 00	Electronic instruments and apparatus for measuring or checking the flow or level of liquids (excl. for civil aircraft, flow meters, meters and regulators)	5
422	9026.10 99 00	Instruments and apparatus for measuring or checking the flow or level of liquids (excl. electronic, for civil aircraft, flow meters, meters and regulators)	5
423	9026.20 10 00	Instruments and apparatus for measuring or checking the pressure of liquids or gases, for civil aircraft (excl. regulators)	1
427	9026.20 90 00	Instruments and apparatus for measuring or checking the pressure of liquids or gases (excl. electronic, for civil aircraft, spiral or metal diaphragm tyre pressure gauges, and regulators)	5
428	9026.80 10 00	Instruments or apparatus for measuring or checking variables of liquids or gases, for civil aircraft, n.e.s.	1
429	9026.90 10 00	Parts and accessories for instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, for civil aircraft, n.e.s.	1
431	9029.10 10 00	Revolution counters, electric or electronic, for civil aircraft	1
432	9029.10 90 00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like (excl. electric or electronic for civil aircraft, and gas, liquid and electricity meters)	5
433	9029.20 10 00	Speed indicators and tachometers, for civil aircraft	1
435	9029.90 10 00	Parts and accessories for revolution counters, speed indicators and tachometers, for civil aircraft n.e.s.	1
437	9030.10 10 00	Instruments and apparatus for measuring or detecting ionizing radiations, for civil aircraft	1
439	9030.20 10 00	Cathode-ray oscilloscopes and cathode-ray oscillographs, for civil aircraft	1
441	9030.31 10 00	Multimeters for voltage, current, resistance or electrical power, for civil aircraft (excl. recording device)	1
443	9030.39 10 00	Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, for civil aircraft (excl. recording device, multimeters, and cathode-ray oscilloscopes and oscillographs)	1

Item No.	Tariff code	Description	Tariff Rate
446	9030.40 10 00	Instruments and apparatus for measuring or checking electrical quantities, specifically for telecommunications, e.g. cross-talk meters, gain measuring instruments, distortion factor meters, psophometers, for civil aircraft	1
448	9030.83 10 00	Instruments and apparatus for measuring or checking electrical quantities, with recording device, for civil aircraft (excl. instruments specifically designed for measuring semi-conductor wafers or devices, those specifically designed for telecommunications, and cathode-ray oscillographs)	1
449	9030.83 90 00	Instruments and appliances for measuring or checking electrical quantities, with recording device, n.e.s. (excl. those used in civil aircraft of subheading no 9030.83-10, those for measuring semiconductor wafers or devices, appliances specially designed for telecommunications, and cathode-ray oscillographs)	1
450	9030.89 10 00	Instruments and apparatus for measuring or checking electrical quantities, for civil aircraft, n.e.s. (excl. recording device)	1
451	9030.90 10 00	Parts and accessories for instruments and apparatus for measuring or checking electrical quantities or for detecting ionizing radiations, for civil aircraft, n.e.s.	1
452	9030.90 90 00	Parts and accessories for instruments and apparatus for measuring or checking semiconductor wafers or devices or for electrical quantities or for detecting ionizing radiations, n.e.s. (excl. for civil aircraft of subheading 9030.90.10 and other than for instruments and apparatus for measuring or checking semiconductor wafers or devices)	1
453	9031.80 10 00	Instruments, appliances and machines for measuring or checking, not elsewhere specified in chapter 90, for civil aircraft (excl. optical)	1
454	9031.90 10 00	Parts and accessories for instruments, appliances and machines of subheading 903180, for civil aircraft, n.e.s.	1
455	9032.10 10 00	Thermostats, for civil aircraft	1
457	9032.10 91 00	Thermostats, automatic regulating or controlling, non-electronic, with electrical triggering device (excl. for civil aircraft of subheading 9032.10-10)	1
458	9032.10 99 00	Thermostats non-electronic, without electrical triggering device (excl. for civil aircraft)	1
459	9032.20 10 00	Manostats, for civil aircraft (excl. taps, cocks and valves of heading 8481)	1
460	9032.20 90 00	Manostats (excl. for civil aircraft and taps, cocks and valves of heading 8481)	1
461	9032.81 10 00	Hydraulic or pneumatic regulating or controlling instruments and apparatus, for civil aircraft (excl. manostats and taps, cocks and valves of heading 8481)	1
462	9032.81 90 00	Hydraulic or pneumatic regulating or controlling instruments and apparatus (excl. for civil aircraft, manostats and taps, cocks and valves of heading 8481)	1
463	9032.89 10 00	Regulating or controlling instruments and apparatus for civil aircraft (excl. hydraulic or pneumatic, manostats, thermostats, and taps, cocks and valves of heading 8481)	1
464	9032.89 90 00	Regulating or controlling instruments and apparatus (excl. for civil aircraft, hydraulic or pneumatic, manostats, thermostats, and taps, cocks and valves of heading 8481)	1
465	9032.90 10 00	Parts and accessories for regulating or controlling instruments and apparatus, for civil aircraft	1
467	9104.00 10 00	Instrument panel clocks and the like for civil aircraft	5

Item No.	Tariff code	Description	Tariff Rate
469	9109.19 10 00	Clock movements, complete and assembled, battery, accumulator or mains powered, with diameter or width of \leq 50 mm, for civil aircraft (excl. watch movements)	5
470	9109.19 90 00	Clock movements, complete and assembled, battery, accumulator or mains powered (excl. with diameter or width of \leq 50 mm for civil aircraft, watch movements and alarm clocks)	5
471	9109.90 10 00	Clock movements, complete and assembled, not battery, accumulator or mains powered, with diameter or width of \leq 50 mm, for civil aircraft (excl. watch movements)	5
472	9109.90 90 00	Clock movements, complete and assembled, not battery, accumulator or mains powered (excl. with diameter or width of \leq 50 mm for civil aircraft and watch movements)	5
473	9401.10 10 00	Seats for civil aircraft (excl. leather-covered)	5
474	9401.10 90 00	Seats for aircraft (excl. leather-covered and for civil aircraft)	5
475	9403.20 10 00	Metal furniture, for civil aircraft (excl. for offices, seats and medical, surgical, dental or veterinary furniture)	10
478	9403.70 10 00	Furniture of plastic, for civil aircraft (excl. medical, dental, surgical or veterinary, and seats)	8
480	9405.10 10 00	Electric ceiling or wall lighting fittings, of base metal or of plastics, for civil aircraft	10
485	9405.60 10 00	Illuminated signs, illuminated name-plates and the like, with a permanently fixed light source, of base metals or plastics, for civil aircraft	10
486	9405.60 91 00	Illuminated signs, illuminated name-plates and the like, with a permanently fixed light source, of plastics (excl. illuminated signs, illuminated name-plates and the like for civil aircraft)	10
487	9405.60 99 00	Illuminated signs, illuminated name-plates and the like, with a permanently fixed light source (excl. of plastics, illuminated signs, illuminated name-plates and the like of base metals, for civil aircraft)	10
488	9405.92 10 00	Parts of electric ceiling or wall lighting fittings, illuminated signs and name-plates and the like, of plastics, for civil aircraft n.e.s.	10
489	9405.99 10 00	Parts of electric ceiling or wall lighting fittings, illuminated signs and name-plates and the like, for civil aircraft, n.e.s. (excl. of glass or plastics)	5