

# **ANNEX V**

**REFERRED TO IN ARTICLE 4**

**DISMANTLING OF CUSTOMS DUTIES ON IMPORTS  
AND CHARGES HAVING EQUIVALENT EFFECT**

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### REFERRED TO IN ARTICLE 4

#### DISMANTLING OF CUSTOMS DUTIES ON IMPORTS AND CHARGES HAVING EQUIVALENT EFFECT

1. Croatia shall abolish customs duties on imports of products originating in an EFTA State, on the date of entry into force of this Agreement, except for products specified in the following tables.

- (a) For products enumerated in Table A, the customs duties shall be progressively abolished in accordance with the following timetable:
- upon entry into force of this Agreement to 60 % of the basic duty,
  - on 1 January 2003 to 30 % of the basic duty,
  - on 1 January 2004 the remaining duties shall be abolished.
- (b) For products enumerated in Table B, the customs duties shall be progressively abolished in accordance with the following timetable:
- upon entry into force of this Agreement to 70 % of the basic duty,
  - on 1 January 2003 to 50 % of the basic duty,
  - on 1 January 2004 to 40 % of the basic duty,
  - on 1 January 2005 to 30 % of the basic duty,
  - on 1 January 2006 to 15 % of the basic duty,
  - on 1 January 2007 the remaining duties shall be abolished.
- (c) For products enumerated in Table C, the customs duties shall be progressively abolished in accordance with the following timetable:
- upon entry into force of this Agreement to 65 % of the basic duty,
  - on 1 January 2003 to 50 % of the basic duty,
  - on 1 January 2004 to 35 % of the basic duty,
  - on 1 January 2005 to 20 % of the basic duty,
  - on 1 January 2006 to the remaining duties shall be abolished.

2. For products listed in this Annex originating in an EFTA State, Croatia shall accord treatment no less favorable than that accorded to like products originating in the European Community. Croatia undertakes to promptly notify the EFTA States of decisions on any change in the treatment accorded to the European Community for the products listed in this Annex. The Joint Committee shall without delay adopt the necessary amendments to this Annex.

## **Introductory note to dismantling tables in Annex V**

The tables are divided in three columns (HS Code / Croatian Heading No / Description of Products).

The following shows the methodology used to indicate the dismantling:

- **HS heading at 4-digit level (HS-4)** and its corresponding description of products, in bold, refers to all products covered under this heading being subject to dismantling. The description of products ends with a full stop (.).
- **ex HS heading at 4-digit level (ex out HS-4)** refers to a part of a HS heading without subheadings, being subject to dismantling. The description of products ends with a colon (:). The products covered by the dismantling are listed under the Croatian Customs tariff nomenclature (Croatian subheading at 7 or 8-digit level and its corresponding description of the product).
- **HS subheading at 6-digit level (without ex out)** refers to the relevant HS subheading, being completely subject to dismantling of the whole subheading.
- **HS subheading at 6-digit level (with ex out)** refers to HS subheading, being partly subject to dismantling. The products covered by the dismantling are listed under the Croatian Customs tariff nomenclature (Croatian subheadings at 7 or 8-digit level and corresponding description of the product).

Descriptions of subheadings without subheading numbers are not subject to dismantling. Such descriptions are mentioned only for clarity reasons.

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