

PROTOCOL I

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

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'added value' shall be taken to be the ex-works price minus the customs value of third country materials imported into the EC Party, the CARIFORUM States or the Overseas Countries and Territories (OCTs);
- (j) 'chapters' and 'headings' mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding

System, referred to in this Protocol as 'the Harmonised System' or 'HS';

- (k) 'classified' refers to the classification of a product or material under a particular heading;
- (l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) 'territories' includes territorial waters;
- (n) 'OCTs' means the Overseas Countries and Territories as defined in Annex IX;
- (o) 'other ACP States' means the countries listed in Annex XI.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

1. For the purpose of the CARIFORUM-EC Economic Partnership Agreement, hereinafter referred to as 'the Agreement', the following products shall be considered as originating in the EC Party:
 - (a) products wholly obtained in the EC Party within the meaning of Article 6 of this Protocol;
 - (b) products obtained in the EC Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the EC Party within the meaning of Article 7.
2. For the purpose of the Agreement, the following products shall be considered as originating in the CARIFORUM States:
 - (a) products wholly obtained in the CARIFORUM States within the meaning of Article 6 of this Protocol;
 - (b) products obtained in CARIFORUM States incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that CARIFORUM State within the meaning of Article 7.

3. For the purpose of implementing paragraph 2, the territories of the CARIFORUM States shall be considered as being one territory.

Originating products made up of materials wholly obtained or sufficiently worked or processed in two or more CARIFORUM States shall be considered as products originating in the CARIFORUM State where the last working or processing took place, provided the working or processing carried out there goes beyond that referred to in Article 8 of this Protocol.

4. For the products listed in Annex X and the products of tariff heading 1006, the provisions of paragraph 3 shall apply after 1 October 2015 and 1 January 2010 respectively.

Article 3

Cumulation in the EC Party

1. For the purpose of Article 2(1), materials originating in the CARIFORUM States, in the OCTs or in the other ACP States shall be considered as materials originating in the EC Party when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 8.

2. For the purpose of Article 2(1), working and processing carried out in the CARIFORUM States, in the OCTs or in the other ACP States shall be considered as having been carried out in the EC Party, when the materials undergo subsequent working or processing in the EC Party going beyond that referred to in Article 8.

3. The cumulation provided for in paragraphs 1 and 2 of this Article may only be applied with respect to the OCTs and the other ACP States provided that:

- (a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;
- (b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;
- (c) the EC Party provides the CARIFORUM States, through the Commission of the European Communities, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The Commission shall publish in the Official Journal of the European Union (C series) and the CARIFORUM States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

Article 4

Cumulation in the CARIFORUM States

1. For the purpose of Article 2(2), materials originating in the EC Party, in the OCTs or in the other ACP States shall be

considered as materials originating in the CARIFORUM States when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 8.

2. For the purpose of Article 2(2), working and processing carried out in the EC Party, in the OCTs or in the other ACP States shall be considered as having been carried out in the CARIFORUM States, when the materials undergo subsequent working or processing in the CARIFORUM States going beyond that referred to in Article 8.

3. The cumulation provided for in paragraphs 1 and 2 of this Article may only be applied with respect to the OCTs and the other ACP States provided that:

- (a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;
- (b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;
- (c) the CARIFORUM States will provide the EC Party, through the Commission of the European Communities, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The Commission shall publish in the *Official Journal of the European Union* (C series) and the CARIFORUM States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this article which have fulfilled the necessary requirements.

4. Notwithstanding paragraphs 1 to 3, with regard to the products listed in Annex X and to the products of tariff heading 1006, the provisions of this Article shall apply after 1 October 2015 and 1 January 2010 respectively, and only when the materials used in the manufacture of such products are originating in, or the working or processing is carried out in other ACP States.

5. This Article shall not apply to products of Annex XII originating in South Africa. The cumulation provided for in this Article shall apply after 31 December 2009 for the products originating in South Africa listed in Annex XIII.

Article 5

Cumulation with neighbouring developing countries

1. At the request of the CARIFORUM States, materials originating in a neighbouring developing country listed in Annex VIII shall be considered as materials originating in a CARIFORUM State when incorporated into a product obtained there.

2. The requests shall be addressed to the Special Committee on Customs Cooperation and Trade Facilitation in accordance with Article 42.

3. It shall not be necessary that such materials have undergone sufficient working or processing, provided that:

- (a) the working or processing carried out in the CARIFORUM State exceeds the operations listed in Article 8;
- (b) the CARIFORUM States, the EC Party and the neighbouring developing countries concerned have concluded an agreement on adequate administrative cooperation procedures which will ensure correct implementation of this paragraph.

4. The Parties shall notify to the Special Committee on Customs Cooperation and Trade Facilitation the products to which the provisions of this Article shall not apply.

5. For the purpose of determining whether the products originate in the neighbouring developing country as defined in Annex VIII, the provisions of this Protocol shall apply.

Article 6

Wholly obtained products

1. The following shall be considered as wholly obtained in the territory of the CARIFORUM States or in the territory of the EC Party:

- (a) mineral products extracted from their soil or from their seabed;
- (b) fruit and vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e)
 - (i) products obtained by hunting or fishing conducted there;
 - (ii) products of aquaculture, including mariculture, where the fish are born and raised there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the EC Party or of a CARIFORUM State by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered in a Member State of the European Union or in a CARIFORUM State;
- (b) which sail under the flag of a Member State of the European Union or of a CARIFORUM State;
- (c) which meet one of the following conditions:
 - (i) they are at least 50 % owned by nationals of a Member State of the European Union or of a CARIFORUM State; or
 - (ii) they are owned by companies
 - which have their head office and their main place of business in a Member State of the European Union or in a CARIFORUM State; and
 - which are at least 50 % owned by a Member State of the European Union or by a CARIFORUM State, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the EC Party shall recognise, upon request of a CARIFORUM State, that vessels chartered or leased by operators of such CARIFORUM State be treated as 'their vessels' in order to undertake fisheries activities in its exclusive economic zone, provided that the charter or lease agreement, for which operators of the EC Party have been offered the right of first refusal, has been accepted by the Special Committee on Customs Cooperation and Trade Facilitation as providing adequate opportunities for developing the fishing capacity of the requesting CARIFORUM State and in particular as conferring on such CARIFORUM State the nautical and commercial responsibility for the chartered or leased vessels.

Article 7

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the List in Annex II are fulfilled.

2. The conditions referred to in paragraph 1 above indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the List is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

3. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Annex II should not be used in the manufacture of a given product may nevertheless be used, provided that:

- (a) their total value does not exceed 15 % of the ex-works price of the product;
- (b) any of the percentages given in the List for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

4. Paragraphs 1 to 3 shall apply except as provided in Article 8.

Article 8

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 7 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar ⁽¹⁾;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

⁽¹⁾ This is understood to mean the reduction of the size of the sugar particles as a result of grinding or milling.

(m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material ⁽²⁾;

(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) a combination of two or more operations specified in (a) to (n);

(p) slaughter of animals.

2. All operations carried out either in the EC Party or in the CARIFORUM States on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 9

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 10

Accessories, spare parts and tools

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

⁽²⁾ For the purpose of applying this subparagraph and in relation to Article 7 (Sufficiently worked or processed products), the Parties agree that paragraph 2 of Article 8 means that the use of one or more materials already originating in the country of manufacture implies that a processing going beyond a 'minimal operation' has already been carried out in that country of manufacture.

*Article 11***Sets**

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

*Article 12***Neutral elements**

In order to determine whether a product is originating, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS*Article 13***Principle of territoriality**

1. The conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the CARIFORUM States or in the EC Party, except as provided for in Articles 3, 4 and 5.

2. Where originating goods exported from the CARIFORUM States or from the EC Party to another country are returned, except insofar as provided for in Article 3, 4 and 5, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returned goods are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

*Article 14***Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products which satisfy the requirements of

this Protocol and which are transported directly between the territory of the CARIFORUM States and the EC Party without entering any other territory. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of a CARIFORUM State, of the EC Party or of an OCT.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;
- and
- (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

*Article 15***Exhibitions**

1. Originating products, sent from a CARIFORUM State or from the EC Party for exhibition in a country or territory other than those referred to in Articles 3, 4 and 5 and sold after the exhibition for importation into the EC Party or a CARIFORUM State shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a CARIFORUM State or the EC Party to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in a CARIFORUM State or in the EC Party;

- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in a CARIFORUM State shall, on importation into the EC Party and products originating in the EC Party shall, on importation into a CARIFORUM State, benefit from the provisions of the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
- (b) in the cases specified in Article 21(1), a declaration, subsequently referred to as the 'invoice declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the CARIFORUM States and the EC Party.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of a CARIFORUM State if the products concerned can be considered as products originating in the EC Party or in a CARIFORUM State or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

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

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English: 'ISSUED RETROSPECTIVELY'

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

Article 19

Issue of a duplicate movement certificate EUR.1

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

2. The duplicate issued in this way must be endorsed with the following word in English:

'DUPLICATE'

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

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

Article 20

Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in a CARIFORUM State or in the EC Party, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the CARIFORUM States or within the EC Party. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:

(a) by an approved exporter within the meaning of Article 22; or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the CARIFORUM States or in the EC Party and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 22

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of the Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 23

Validity of proof of origin

1. A proof of origin shall be valid for ten months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proof of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 24

Submission of proof of origin

Proof of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 25

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or heading 7 308 and 9 406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 27

Information procedure for cumulation purposes

1. When Articles 2(3), 3(1) and 4(1) are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a CARIFORUM State, from the EC Party, from another ACP State or from an OCT shall be given by a movement certificate EUR 1 or by the supplier's declaration, a specimen of which appears in Annex V A to this Protocol, given by the exporter in the State or in the EC Party from which the materials came.

2. When Articles 2(3), 3(2) and 4(2) are applied, the evidence of the working or processing carried out in a CARIFORUM State, in the EC Party, in another ACP State or in an OCT shall be given by the supplier's declaration, a specimen of which appears in Annex V A and Annex V B to this Protocol, given by the exporter in the State or in the EC Party from which the materials came.

3. A separate supplier's declaration shall be made up by the supplier for each consignment of material on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

4. The supplier's declaration may be made out on a pre-printed form.

5. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the

customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.

6. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR 1.

7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

8. Suppliers' declarations made and information certificates issued before the date of application of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

Article 28

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the CARIFORUM States, in the EC Party or in one of the other countries or territories referred to in Articles 3 and 4 issued or made out in a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3 and 4 where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the CARIFORUM States, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 and in accordance with this Protocol.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 27(7).
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
5. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

Article 30

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Administrative conditions for products to benefit from the Agreement

Products originating within the meaning of this Protocol in the CARIFORUM States or in the EC Party shall benefit from the preferences resulting from the Agreement only on condition that the necessary arrangements, structures and systems required for the implementation and enforcement of the rules and procedures laid down in this Protocol are in place.

*Article 32***Notification of information related to customs authorities**

1. The CARIFORUM States and the Member States of the European Union shall provide each other, through the Commission of the European Communities, with the addresses of the customs authorities responsible for issuing and verifying of movement certificates EUR.1 and invoice declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR.1 and invoice declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Commission of the European Communities.

2. The CARIFORUM States and the Member States of the European Union shall inform each other through the Commission of the European Communities immediately whenever there are any changes to the information referred to in paragraph 1.

*Article 33***Mutual assistance**

In order to ensure the proper application of this Protocol, the EC Party, the CARIFORUM States and the other countries referred to in Articles 3, 4 and 5 shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the invoice declarations or the supplier's declarations and the correctness of the information given in these documents.

The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various CARIFORUM States, Member States of the European Union and other countries referred to in Articles 3, 4 and 5 concerned.

*Article 34***Verification of proof of origin**

1. Subsequent verifications of proof of origin shall be carried out at random or based on risk analysis or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall

have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a CARIFORUM State, in the EC Party or in one of the other countries referred to in Article 3, 4 and 5 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

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

*Article 35***Verification of suppliers' declarations**

1. Verification of suppliers' declarations shall be carried out at random or based on risk analysis or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least three years.

3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for the

customs authorities to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

Article 36

Dispute settlement

Where disputes arise in relation to the verification procedures of Articles 34 and 35 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Special Committee on Customs Cooperation and Trade Facilitation.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

Article 37

Penalties

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

Article 38

Free zones

1. The CARIFORUM States and the EC Party shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when originating products are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment

or processing undergone complies with the provisions of this Protocol.

Article 39

Derogations

1. Derogations from this Protocol may be adopted by the Special Committee on Customs Cooperation and Trade Facilitation, hereafter in this Article referred to as 'the Committee', in favour of products exported from the CARIFORUM States.

2. Derogations from this Protocol may be adopted where the development of existing industries or the creation of new industries in the CARIFORUM States justifies the adoption of such derogations.

3. The CARIFORUM State or States concerned shall, either before or when the request for derogation is submitted to the Committee, notify the EC Party of its request for a derogation together with the reasons for the request in accordance with paragraph 5.

4. The EC Party shall respond positively to all the CARIFORUM States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established EC Party industry.

5. In order to facilitate the examination by the Committee of requests for derogation, the CARIFORUM State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of their request the fullest possible information covering in particular the following:

- description of the finished product,
- nature and quantity of materials originating in third countries,
- nature and quantity of materials originating in CARIFORUM States or the countries or territories referred to in Articles 3 and 4, or the materials which have been processed in these countries or territories,
- manufacturing processes,
- added value achieved,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the EC Party,
- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The Committee may modify the form.

6. The examination of requests for derogation shall in particular take into account:

- (a) the level of development or the geographical situation of the CARIFORUM State or States concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a CARIFORUM State or States to continue their exports to the EC Party, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment programme would enable these rules to be satisfied by stages.

7. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

8. The Committee shall take steps necessary to ensure that a decision on a request for derogation is reached as soon as possible and, in any case, not later than seventy-five working days after the request is received by the EC Party. If the EC Party does not inform the CARIFORUM State of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five years, to be determined by the Committee.

- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the CARIFORUM State or States concerned submit, three months before the end of each period, proof that they are still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

TITLE VI

CEUTA AND MELILLA

Article 40

Special conditions

1. The term 'EC Party' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the EC Party' does not cover products originating in Ceuta and Melilla.

2. The provisions of this Protocol shall apply *mutatis mutandis* in determining whether products may be deemed as originating in a CARIFORUM State when imported into Ceuta and Melilla.

3. Where products wholly obtained in Ceuta, Melilla or in the EC Party undergo working and processing in a CARIFORUM State, they shall be considered as having been wholly obtained in a CARIFORUM State.

4. Working or processing carried out in Ceuta, Melilla or in the EC Party shall be considered as having been carried out in a CARIFORUM State, when materials undergo further working or processing in a CARIFORUM State.

5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 8 of this Protocol shall not be considered as working or processing.

6. Ceuta and Melilla shall be considered as a single territory.

TITLE VII

FINAL PROVISIONS

Article 41

Amendment of the Protocol

The Joint CARIFORUM-EC Council may decide to amend the provisions of this Protocol.

Article 42

Tasks of the Special Committee on Customs Cooperation and Trade Facilitation

In accordance with the provisions of Article 36 of the Agreement the Special Committee on Customs Cooperation and Trade Facilitation shall:

- (a) take decisions on cumulation under the conditions laid down in Article 5;
- (b) take decisions on derogations from this Protocol under the conditions laid down in Article 39;
- (c) monitor the implementation and the administration of the provisions of this Protocol.

*Article 43***Review**

The Parties shall review the provisions of paragraph 4 of Article 2 and of paragraph 4 of Article 4 after three years from the signature of the Agreement with a view to reducing the products listed in Annex X to this Protocol.

*Article 44***Annexes**

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

ANNEX I to Protocol I

Introductory notes to the list in Annex II ⁽¹⁾*Note 1:*

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 7 of the Protocol.

Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

1. The provisions of Article 7 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the EC Party or in the CARIFORUM States.

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No ex 7224.

If this forging has been forged in the EC Party from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the EC Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

⁽¹⁾ All examples are given for the purpose of explanation only. They are not legally binding.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

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

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-woven cloth cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn — that is the fibre stage.

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

Note 4:

1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- I. silk
- II. wool
- III. coarse animal hair
- IV. fine animal hair
- V. horsehair
- VI. cotton
- VII. paper-making materials and paper
- VIII. flax

- IX. true hemp
- X. jute and other textile bast fibres
- XI. sisal and other textile fibres of the genus *Agave*
- XII. coconut, abaca, ramie and other vegetable textile fibres
- XIII. synthetic man-made filaments
- XIV. artificial man-made filaments
- XV. current conducting filaments
- XVI. synthetic man-made staple fibres of polypropylene
- XVII. synthetic man-made staple fibres of polyester
- XVIII. synthetic man-made staple fibres of polyamide
- XIX. synthetic man-made staple fibres of polyacrylonitrile
- XX. synthetic man-made staple fibres of polyimide
- XXI. synthetic man-made staple fibres of polytetrafluoroethylene
- XXII. synthetic man-made staple fibres of polyphenylene sulphide
- XXIII. synthetic man-made staple fibres of polyvinyl chloride
- XXIV. other synthetic man-made staple fibres
- XXV. artificial man-made staple fibres of viscose
- XXVI. other artificial man-made staple fibres
- XXVII. yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped
- XXVIII. yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped
- XXIX. products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film
- XXX. other products of heading No 5605.

Example:

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

Example:

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

Example:

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

Example:

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

3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film', this tolerance is 30 % in respect of this strip.

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

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

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

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process ⁽¹⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
2. For the purposes of heading Nos 2710, 2711 and 2712, the 'specific processes' are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process ⁽¹⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;

⁽¹⁾ For the purpose of subheadings 2712 90 31 to 2712 90 39, the term 'crude' shall be taken to apply to products of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100 °C is $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$ or higher by ASTM D 445 method.

- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products falling within heading No ex 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

ANNEX II to Protocol I

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	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	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, 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	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
0403	Buttermilk, curdled milk and cream, yoghurt, 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	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 4 used must be wholly obtained; – any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 6 used must be wholly obtained; – the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained;	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> – all the fruit and nuts used must be wholly obtained; – the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
1101	Wheat or meslin flour	Manufacture from materials of any heading except that of the product	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	– Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504	
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: – all the materials of Chapter 2 used must be wholly obtained; – all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	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	Manufacture in which: – all the materials of Chapters 2 and 4 used must be wholly obtained; – all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	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:		
	– Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	– Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 1806	Chocolate and other food preparations containing cocoa: – containing 20 % or less by weight of materials of Chapter 17	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1901	Malt extract; food preparations of flour, 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 heading Nos. 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:		
	– Malt extract	Manufacture from cereals of Chapter 10	
	– Other	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1902	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:		
	– Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
	– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: – all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; – all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	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 and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: – from materials not classified within heading No 1806; – in which all the cereals and flour (except durum wheat and its derivatives and Zea murex maize) used must be wholly obtained; – in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	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	Manufacture in which all the products of Chapter 11 used are originating	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:		
	– Containing 20 % or less by weight of added sugar or other sweetening matter	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
	– Containing more than 20 % by weight of added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	– Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Containing 20 % or less by weight of added sugar or other sweetening matter	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
	– Containing more than 20 % by weight of added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	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	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	– Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included:		
	– Containing 20 % or less by weight of materials of Chapters 4 and 17	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Containing more than 20 % by weight of materials of Chapters 4 and 17	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – all the grapes or any material derived from grapes used must be wholly obtained 	
2202	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	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; – any fruit juice used (except for orange, grape, pineapple, lime and grapefruit juices) must already be originating 	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	Manufacture: <ul style="list-style-type: none"> – using materials not classified in headings 2207 or 2208, – in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> – from materials not classified within heading Nos 2207 or 2208, – in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: – all the cereals, sugar or molasses, meat or milk used must already be originating; – all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 60 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 60 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, pro- phylactic or diagnostic uses; antisera and other blood frac- tions and modified immuno- logical products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this descrip- tion may also be used, pro- vided their value does not exceed 20 % of the ex-works price of the product	
	– Other:		
	– – human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this descrip- tion may also be used, pro- vided their value does not exceed 20 % of the ex-works price of the product	
	– – animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this descrip- tion may also be used, pro- vided their value does not exceed 20 % of the ex-works price of the product	
	– – blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this descrip- tion may also be used, pro- vided their value does not exceed 20 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	-- other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	- Obtained from amikacin of heading No 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (c)	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' (d) in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3404	Artificial waxes and prepared waxes:		
	– With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture from materials of any heading, except: – hydrogenated oils having the character of waxes of heading No 1516; – fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; – materials of heading No 3404 However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	– Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	– Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	– Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	– The following of this heading Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol other than that of heading No 2905	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts Ion exchangers Getters for vacuum tubes Alkaline iron oxide for the purification of gas Ammoniacal gas liquors and spent oxide produced in coal gas purification Sulphonaphthenic acids, their water insoluble salts and their esters Fusel oil and Dippel's oil Mixtures of salts having different anions Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:		
	– Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: – the value of all the materials used does not exceed 50 % of the ex-works price of the product; – the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product (e)	
	– Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	– Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: – the value of all the materials used does not exceed 50 % of the ex-works price of the product; – the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: – the value of all the materials used does not exceed 50 % of the ex-works price of the product; – the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foil of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (f)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	– Other	Manufacture from non-assembled tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	– Sanded or finger-jointed	Sanding or finger-jointing	
	– Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	– Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> - Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paper-board 	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
	<ul style="list-style-type: none"> - Other 	Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (g): <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5007	Woven fabrics of silk or of silk waste:		
	<ul style="list-style-type: none"> - Incorporating rubber thread 	Manufacture from single yarn (g)	
	<ul style="list-style-type: none"> - Other 	Manufacture from (g): <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper 	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (g): – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise pre- pared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	– Incorporating rubber thread	Manufacture from single yarn (g)	
	– Other	Manufacture from (g): – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or other- wise prepared for spinning, – chemical materials or textile pulp, or – paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat set- ting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnat- ing, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the prod- uct
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from (g): – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise pre- pared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	– Incorporating rubber thread	Manufacture from single yarn (g)	
	– Other	Manufacture from (g): – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or other- wise prepared for spinning, – chemical materials or textile pulp, or – paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat set- ting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnat- ing, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the prod- uct

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from (g): – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise pre- pared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5309 to 5311	Woven fabrics of other vege- table textile fibres; woven fab- rics of paper yarn:		
	– Incorporating rubber thread	Manufacture from single yarn (g)	
	– Other	Manufacture from (g): – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or other- wise prepared for spinning, – chemical materials or textile pulp, or – paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat set- ting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnat- ing, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the prod- uct
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (g): – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise pre- pared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	– Incorporating rubber thread	Manufacture from single yarn (g)	
	– Other	Manufacture from (g): – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or other- wise prepared for spinning, – chemical materials or textile pulp, or – paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat set- ting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnat- ing, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the prod- uct

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (g): – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	– Incorporating rubber thread	Manufacture from single yarn (g)	
	– Other	Manufacture from (g): – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (g): – coir yarn, – natural fibres, – chemical materials or textile pulp, or – paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	– Needleloom felt	Manufacture from (g): – natural fibres, – chemical materials or textile pulp However: – polypropylene filament of heading No 5402, – polypropylene fibres of heading No 5503 or 5506 or – polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture from (g): – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	– Other	Manufacture from (g): – natural fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (g): – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from (g): – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Of needleloom felt	Manufacture from (g): – natural fibres, or – chemical materials or textile pulp However: – polypropylene filament of heading No 5402, – polypropylene fibres of heading No 5503 or 5506 or – polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40 % of the ex-works price of the product – jute fabric may be used as backing	
	– Of other felt	Manufacture from (g): – natural fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	
	– Other	Manufacture from (g): – coir or jute yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres not carded or combed or otherwise processed for spinning Jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	– Combined with rubber thread	Manufacture from single yarn (g)	
	– Other	Manufacture from (g): – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	– Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	– Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (g)	
5905	Textile wall coverings:		
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture from (g): – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp,	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading No 5902:		
	– Knitted or crocheted fabrics	Manufacture from (g): – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	
	– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	
	– Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	– Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	– Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> - Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 	Manufacture from (g): <ul style="list-style-type: none"> - coir yarn, - the following materials: - yarn of polytetrafluoroethylene (h), - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene (h) - yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (h) - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
	<ul style="list-style-type: none"> - Other 	Manufacture from (g): <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn (g):	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	<ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form 	Manufacture from fabric (g) (i)	
	<ul style="list-style-type: none"> - Other 	Manufacture from yarn (g)	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Embroidered	Manufacture from yarn (g) (i)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (g)
	– Other	Manufacture from yarn (g) (i)	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the producing other than that of the product
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	– Embroidered	Manufacture from yarn (i)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (i)
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (i)	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (i)
	– Interlinings for collars and cuffs, cut out	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains, etc.; other furnishing articles:		
	– Of felt, of nonwovens	Manufacture from (i): – fibres, or – chemical materials or textile pulp	
	– Other:		
	– – Embroidered	Manufacture from yarn (g) (j)	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	– – Other	Manufacture from yarn (g) (j)	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn (g)	
6306	Tarpaulins, awnings and sun-blinds; tents; sails for boats, sailboards or landcraft; camping goods	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (g)	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (g)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	– glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards (k)	Manufacture from non-coated glass plate substrate of heading No 7006	
	– other	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	– Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bed-plates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture in which: – all the materials used are classified within a heading other than that of the product; and – the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: – all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7801	Unwrought lead:		
	– Refined lead	Manufacture from 'bullion' or 'work' lead	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	– Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which all the materials used are classified within a heading other than that of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	– Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	– Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; – the thread tension, crochet and zigzag mechanisms used are already originating	
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	– Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8544	Insulated (including enamelled or anodise) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	– With reciprocating internal combustion piston engine of a cylinder capacity:		
	– – Not exceeding 50 cc	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	– – Exceeding 50 cc	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	– Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9109	Clock movements, complete and assembled	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		<ul style="list-style-type: none"> – its value does not exceed 25 % of the ex-works price of the product; – all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

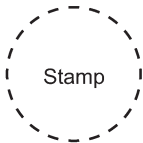
Notes:

- (a) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.
- (b) For the special conditions relating to 'specific processes' see Introductory Note 7.2.
- (c) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.
- (d) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.
- (e) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (f) The following foils shall be considered as highly transparent: foils, the optical dimming of which — measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) — is less than 2 %.
- (g) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (h) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery
- (i) See Introductory Note 6.
- (j) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (k) SEMI-Semiconductor Equipment and Materials Institute Incorporated.

*ANNEX III to Protocol I***Form for movement certificate**

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR.1 No A 000 000	
	See notes overleaf before completing this form	
3. Consignee (name, full address, country) (optional)	2. Certificate used in preferential trade between and (insert appropriate countries, groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (optional)	7. Remarks	
8. Item number; marks and numbers; number and kind of package (¹); description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document (²) Form No Customs office Issuing country or territory Date (Signature)	 Stamp	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)

(¹) If goods are not packed, indicate number of articles or state 'In bulk' as appropriate.

(²) Complete only where the regulations of the exporting country or territory require.

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p>	<p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p> <p>(*) Insert X in the appropriate box.</p>

NOTES

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

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

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

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

SUBMIT the following supporting documents (1):

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

(1) For example, import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.



ANNEX IV to Protocol I

Invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ... ⁽¹⁾) декларира, че освен ако не е посочено друго, тези продукти са с преференциален произход ... ⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento [autorización aduanera nº ... ⁽¹⁾] declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... ⁽¹⁾) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v ... ⁽²⁾.

Danish version

Eksporthøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ... ⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... ⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete ekspordija (tolli kinnitus nr. ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο [άδεια τελωνείου υπ' αριθ. ... ⁽¹⁾] δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ... ⁽²⁾.

English version

The exporter of the products covered by this document (customs authorisation No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ... ⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document [autorisation douanière n° ... ⁽¹⁾] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽²⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento [autorizzazione doganale n...⁽¹⁾] dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...⁽²⁾.

Latvian version

Eksportētājs ražojumiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir skaidri noteikts citādi, šiem ražojumiem ir preferenciāla izcelsme no ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr. ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana Nru ...⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële oorsprong zijn uit...⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają preferencyjne pochodzenie z ...⁽²⁾.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento [autorização aduaneira n.º ...⁽¹⁾], declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega v tem dokumentu (pooblastilo carinskih organov št ...⁽¹⁾), izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ... ⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita ⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr ... ⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾.

.....
(Place and date) ⁽³⁾
.....

(Signature of the exporter; in addition
the name of the person signing the
declaration has to be indicated in clear
script ⁽⁴⁾)

Notes

- ⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- ⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 40 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- ⁽³⁾ These indications may be omitted if the information is contained on the document itself.
- ⁽⁴⁾ See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.
-

ANNEX VA to Protocol I

Supplier declaration for products having preferential origin status

I, the undersigned, declare that the goods listed on this invoice(1) were produced in (2) and satisfy the rules of origin governing preferential trade between the CARIFORUM States and the EC Party.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.(3)(4)(5)

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

(1) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked were produced in

If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word 'invoice'

(2) The European Community, Member State of the European Union, CARIFORUM State, OCT or other ACP State. Where a CARIFORUM State, an OCT or another ACP State is given, a reference must also be made to the EC Party customs office holding any EUR.1(s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

(3) Place and date

(4) Name and function in company

(5) Signature

ANNEX VB to Protocol I

Supplier declaration for products not having preferential origin status

I, the undersigned, declare that the goods listed on this invoice(1) were produced in(2) and incorporate the following components or materials which do not have a CARIFORUM State, EC Party, OCT or other ACP State origin for preferential trade:

.....(3)(4)
.....(5)
.....
.....
.....
.....(6)

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....(7)(8)
.....(9)

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- (1) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked were produced in'. If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word 'invoice'
(2) The European Community, Member State of the European Union, CARIFORUM State, OCT or other ACP State.
(3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
(4) Customs values to be given only if required
(5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.
(6) 'and have undergone the following processing in [the European Community] [Member State of the European Union] [CARIFORUM State] [OCT] [other ACP State], to be added with a description of the processing carried out if this information is required.
(7) Place and date
(8) Name and function in company
(9) Signature

*ANNEX VI to Protocol I***Information certificate**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 × 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m².
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier ⁽¹⁾ 2. Consignee ⁽¹⁾ 3. Processor ⁽¹⁾ 6. Customs office of importation ⁽¹⁾ 7. Import document ⁽²⁾ Form No Series Date <input type="text"/> <input type="text"/> <input type="text"/>		INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between ... and ... 4. State in which the working or processing has been carried out 5. For official use		
GOODS SENT TO THE STATES OF DESTINATION				
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity ⁽¹⁾ 11. Value ⁽⁴⁾		
IMPORTED GOODS USED				
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		13. Country of origin	14. Quantity ⁽³⁾	15. Value ⁽²⁾ ⁽⁵⁾
16. Nature of the working or processing carried out				
17. Remarks				
18. CUSTOMS ENDORSEMENT Declaration certified: Document Form No Customs office Date: <input type="text"/> <input type="text"/> <input type="text"/> <div style="text-align: right; margin-right: 50px;"> (Signature) </div> <div style="text-align: center; margin-top: 20px;"> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> Official Stamp </div> </div>			19. DECLARATION BY THE SUPPLIER 1, the undersigned, declare that the information on this certificate is accurate. <input type="text"/> <input type="text"/> <input type="text"/> (Place) (Date) (Signature)	

⁽¹⁾ ⁽²⁾ ⁽³⁾ ⁽⁴⁾ ⁽⁵⁾ See footnotes on verso.

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p>
<p>(Place and date)</p>	<p>(Place and date)</p>
<div style="border: 1px solid black; width: 60px; height: 40px; margin-left: 10px; display: flex; align-items: center; justify-content: center;"> <p>Official stamp</p> </div>	<div style="border: 1px solid black; width: 60px; height: 40px; margin-left: 10px; display: flex; align-items: center; justify-content: center;"> <p>Official stamp</p> </div>
<p>.....</p> <p>..... (Official's signature)</p>	<p>.....</p> <p>..... (Official's signature)</p>
	<p>.....</p> <p>(*) Delete where not applicable</p>

Notes

- (¹) Name of individual or business and full address.
- (²) Optional information.
- (³) Kg, hl, m³ or other measure.
- (⁴) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (⁵) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VII to Protocol I

Form for application for a derogation

<p>1. Commercial description of the finished product 1.1 Customs classification (HS code)</p>	<p>2. Anticipated annual quantity of exports to the EC Party (weight, number of pieces, metres or other unit)</p>
<p>3. Commercial description of third country materials Customs classification (HS code)</p>	<p>4. Anticipated annual quantity of third country materials to be used</p>
<p>5. Value of third country materials</p>	<p>6. Value of finished products</p>
<p>7. Origin of third country materials</p>	<p>8. Reasons why the rule of origin for the finished product cannot be fulfilled</p>
<p>9. Commercial description of materials originating in States or territories referred to in Articles 3 and 4</p>	<p>10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 3 and 4 to be used</p>
<p>11. Value of materials originating in States or territories referred to in Articles 3 and 4</p>	<p>12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials without obtaining origin</p>
<p>13. Duration requested for derogation from to</p>	<p>14. Detailed description of working and processing in the CARIFORUM States:</p>
<p>15. Capital structure of the firm concerned</p>	<p>16. Amount of investments made/foreseen</p>
<p>17. Staff employed/expected</p>	<p>18. Value added by the working or processing in the CARIFORUM States:</p> <p>18.1. Labour: 18.2. Overheads: 18.3. Others:</p>
<p>19. Other possible sources of supply for materials</p>	<p>20. Possible developments to overcome the need for a derogation</p>
<p>21. Observations</p>	

Notes

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention 'see annex' shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

- Boxes 3, 4, 5, 7: 'third country' means any country or territory which is not referred to in Articles 3 and 4.
- Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3 and 4 without obtaining origin, before being further processed in the CARIFORUM State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3 and 4.
- Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.
- Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.
- Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.
- Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.
-

*ANNEX VIII to Protocol I***Neighbouring developing countries**

For the implementation of Article 5 of Protocol I the expression 'neighbouring developing country' shall refer to the following list of countries:

- Colombia,
 - Costa Rica,
 - Cuba,
 - El Salvador,
 - Guatemala,
 - Honduras,
 - Mexico,
 - Nicaragua,
 - Panama,
 - Venezuela.
-

*ANNEX IX to Protocol I***Overseas countries and territories**

Within the meaning of this Protocol 'overseas countries and territories' shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Community listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:

Greenland.

2. Overseas territories of the French Republic:

New Caledonia,

French Polynesia,

French Southern and Antarctic Territories,

Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

Mayotte,

Saint Pierre and Miquelon.

4. Overseas countries of the Kingdom of the Netherlands:

Aruba,

Netherlands Antilles:

Bonaire,

Curaçao,

Saba,

Sint Eustatius,

Sint Maarten.

5. British overseas countries and territories:

Anguilla,

Cayman Islands,

Falkland Islands,

South Georgia and South Sandwich Islands,

Montserrat,

Pitcairn,

Saint Helena, Ascension Island, Tristan da Cunha

British Antarctic Territory,

British Indian Ocean Territory,

Turks and Caicos Islands,

British Virgin Islands.

ANNEX X to Protocol I

Products for which the cumulation provisions referred to in Articles 2(3) and 4 apply after 1 October 2015 and to which the provisions of Article 5 shall not be applicable

HS and CN codes (*)	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form
1702	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 (excluding cane or beet sugar and chemically pure sucrose)
ex 1704 90 corresponding to 1704 90 99	Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets)
ex 1806 10 corresponding to 1806 10 30	Cocoa powder, containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 10 corresponding to 1806 10 90	Cocoa powder, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 20 corresponding to 1806 20 95	Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excluding cocoa powder, preparations containing 18 % or more by weight of cocoa butter or containing a combined weight of 25 % or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages)
ex 1901 90 corresponding to 1901 90 99	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 (excluding food preparations containing no or less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905)
ex 2101 12 corresponding to 2101 12 98	Preparations with a basis of coffee (excluding extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates)
ex 2101 20 Corresponding to 2101 20 98	Preparations with a basis of tea or mate (excluding extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates)
ex 2106 90 corresponding to 2106 90 59	Flavoured or coloured sugar syrups (excluding isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)
ex 2106 90 corresponding to 2106 90 98	Food preparations not elsewhere specified or included (excluding protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)

HS and CN codes (*)	Description
ex 3302 10 corresponding to 3302 10 29	Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0,5 % (excluding preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)

(*) For the purpose of this Annex 'CN codes' refer to the 8 digit codes of the EU Combined Nomenclature as defined in Commission Regulation (EC) No 1549/2006 of the 17 October 2006, published in the *Official Journal of the European Union*, L 301 of 31 October 2006.

ANNEX XI to Protocol I

Other ACP States

Within the meaning of this Protocol 'other ACP States' shall mean the States listed below:

- | | | |
|----------------------------------|--------------------|-------------------------|
| — Angola | — Ghana | — Republic of Congo |
| — Benin | — Guinea | — Rwanda |
| — Botswana | — Guinea Bissau | — Samoa |
| — Burkina Faso | — Kenya | — Sao Tomé and Príncipe |
| — Burundi | — Kiribati | — Senegal |
| — Cameroun | — Lesotho | — Seychelles |
| — Cape Verde | — Liberia | — Sierra Leone |
| — Central African Republic | — Madagascar | — Solomon Islands |
| — Chad | — Malawi | — Somalia |
| — Cook Islands | — Mali | — Sudan |
| — Comoros | — Marshall Islands | — Swaziland |
| — Ivory Coast | — Mauritania | — Tanzania |
| — Democratic Republic of Congo | — Mauritius | — Togo |
| — Djibouti | — Mozambique | — Tonga |
| — Equatorial Guinea | — Namibia | — Tuvalu |
| — Eritrea | — Nauru | — Uganda |
| — Ethiopia | — Niger | — Vanuatu |
| — Federated States of Micronesia | — Niue | — Zambia |
| — Fiji | — Nigeria | — Zimbabwe |
| — Gabon | — Palau | |
| — Gambia | — Papua New Guinea | |
-

ANNEX XII to Protocol I

Products originating in South Africa excluded from cumulation provided for in Article 4 (*)

PROCESSED AGRICULTURAL PRODUCTS

Yoghurt		Other sugar confectionery
04031051		17049010
04031053		17049030
04031059		17049051
04031091		17049055
04031093		17049061
04031099		17049065
		17049071
	Other fermented or acidified milk and cream	17049075
04039071		17049081
04039073		17049099
04039079		
04039091		
04039093		
04039099		Cocoa powder
		18061015
	Dairy spreads	18061020
04052010		18061030
04052030		18061090
	Edible vegetables	
07104000		18062010
07119030		18062030
		18062050
	Pectic substances, pectinates and pectates	18062070
13022010		18062080
13022090		18062095
		18063100
	Other margarine	18063210
15179010		18063290
		18069011
	Fructose	18069019
17025000		18069031
17029010		18069039
		18069050
	Chewing gum	18069060
17041011		18069070
17041019		18069090
17041091		
17041099		

(*) The product codes used in this Annex are the Combined Nomenclature codes as defined in Commission Regulation (EC) No 1549/2006 of 17 October 2006 (OJ L 301, 31.10.2006, p. 1).

	Food preparations for infant use	19053291	
19011000		19053299	
19012000		19054010	
19019011		19054090	
19019019		19059010	
19019091		19059020	
19019099		19059030	
		19059040	
	Pasta	19059045	
19021100		19059055	
19021910		19059060	
19021990		19059090	
19022091			
19022099			
19023010			Other preparations of vegetables, fruit, nuts and other edible parts of plants
19023090		20019030	
19024010		20019040	
19024090		20041091	
		20049010	
	Tapioca	20052010	
19030000		20058000	
		20089985	
	Prepared foods	20089991	
19041010			
19041030			
19041090			Miscellaneous edible preparations
19042010		21011111	
19042091		21011119	
19042095		21011292	
19042099		21012098	
19043000		21013011	
19049010		21013019	
19049080		21013091	
		21013099	
		21021010	
	Bread, pastry, cakes, biscuits and other bakers' wares	21021031	
19051000		21021039	
19052010		21021090	
19052030		21022011	
19052090		21032000	
19053111		21050010	
19053119		21050091	
19053130		21050099	
19053191		21061020	
19053199		21061080	
19053205		21069020	
19053211		21069098	
19053219			

	Waters	29054499	
22029091		29054500	
22029095			
22029099			Essential oils
		33019010	
	Vermouth and other wine	33019021	
22051010		33019090	
22051090			
22059010			Mixtures of odoriferous substances
22059090		33021010	
		33021021	
		33021029	
	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength		Casein, caseinates and other casein derivatives; casein glues
22071000		35011050	
22072000		35011090	
		35019090	
	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages		Dextrins and other modified starches
22084011		35051010	
22084039		35051090	
22084051		35052010	
22084099		35052030	
22089091		35052050	
22089099		35052090	
	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations
24021000		38091010	
24022010		38091030	
24022090		38091050	
24029000		38091090	
	Smoking tobacco and other		Industrial monocarboxylic fatty acids, acid oils from refining
24031010		38231300	
24031090		38231910	
24039100		38231930	
24039910		38231990	
24039990			
	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries
29054300		38246011	
29054411		38246019	
29054419		38246091	
29054491		38246099	

BASIC AGRICULTURAL PRODUCTS

	Live bovine animals	04021019	
01029005		04021091	
01029021		04021099	
01029029		04022111	
01029041		04022117	
01029049		04022119	
01029051		04022191	
01029059		04022199	
01029061		04022911	
01029069		04022915	
01029071		04022919	
01029079		04022991	
	Meat of bovine animals, fresh or chilled	04022999	
02011000			
02012020			Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream
02012030			
02012050		0403901	
02012090		04039013	
02013000		04039019	
		04039031	
	Meat of bovine animals, frozen	04039033	
02021000		04039039	
02022010			
02022030			Whey
02022050		04041002	
02022090		04041004	
02023010		04041006	
02023050		04041012	
02023090		04041014	
	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	04041016	
02061095		04041026	
02062991		04041028	
		04041032	
		04041034	
	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	04041036	
02102010		04041038	
02102090		04049021	
02109951		04049023	
02109990		04049029	
		04049081	
	Milk and cream, concentrated or containing added sugar or other sweetening matter	04049083	
04021011		04049089	

Butter and other fats and oils derived from milk; dairy spreads		Other vegetables, fresh or chilled
04051011	07099060	
04051019		Bananas
04051030	08030019	
04051050		
04051090		Citrus fruit
04052090	08051020	
04059010	08054000	
04059090	08055010	
		Apples, pears and quinces
	08081010	
	08081080	
	08082010	
	08082050	
		Maize
	10051090	
	10059000	
		Rice
	10061021	
	10061023	
	10061025	
	10061027	
	10061029	
	10061092	
	10061094	
	10061096	
	10061098	
	10062011	
	10062013	
	10062015	
	10062017	
	10062092	
	10062094	
	10062096	
	10062098	
	10063021	
	10063023	
	10063025	
	10063027	
	10063042	
	10063044	
	10063046	
	10063048	
	10063061	
		Cut flowers and flower buds
06031100	10063044	
06031200	10063046	
06031400	10063048	
06039000	10063061	

10063063	Other prepared or preserved meat, meat offal or blood
10063065	16025010
10063067	16029061
10063092	
10063094	Cane or beet sugar and chemically pure sucrose, in solid form
10063096	
10063098	17011190
10064000	17011290
	17019100
Grain sorghum	17019910
10070010	17019990
10070090	
	Other sugars
Cereal flours other than of wheat or meslin	17022010
11022010	17022090
11022090	17023010
11029050	17023051
	17023059
Cereal groats, meal and pellets	17023091
11031310	17023099
11031390	17024010
11031950	17024090
11032040	17026010
11032050	17026080
	17026095
Cereal grains otherwise worked	17029030
11041950	17029075
11041991	17029079
11042310	17029080
11042330	17029099
11042390	
11042399	
11043090	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
	20021010
Starches; inulin	20021090
11081100	20029011
11081200	20029019
11081300	20029031
11081400	20029039
11081910	20029091
11081990	20029099
11082000	
Wheat gluten, whether or not dried	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid
11090000	20056000

Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes	20089297	
	20089298	
20071010		
20079110		Fruit juices
20079130	20091199	
20079910	20094110	
20079920	20094191	
20079931	20094930	
20079933	20094993	
20079935	20096110	
20079939	20096190	
20079955	20096911	
20079957	20096919	
	20096951	
Fruit, nuts and other edible parts of plants	20096959	
20083055	20096971	
20083071	20096979	
20083075	20096990	
20084051	20097110	
20084059	20097191	
20084071	20097199	
20084079	20097911	
20084090	20097919	
20085061	20097930	
20085069	20097991	
20085071	20097993	
20085079	20097999	
20085092	20098071	
20085094	20099049	
20085099	20099071	
20087061		Food preparations
20087069	21069030	
20087071	21069055	
20087079	21069059	
20087092		
20087098		Wine of fresh grapes
20089251	22041011	
20089259	22041091	
20089272	22042111	
20089274	22042112	
20089276	22042113	
20089278	22042117	
20089292	22042118	
20089293	22042119	
20089294	22042122	
20089296	22042124	

22042126	22042912
22042127	22042913
22042128	22042917
22042132	22042918
22042134	22042942
22042136	22042943
22042137	22042944
22042138	22042946
22042142	22042947
22042143	22042948
22042144	22042962
22042146	22042964
22042147	22042965
22042148	22042971
22042162	22042972
22042166	22042982
22042167	22042983
22042168	22042984
22042169	22042987
22042171	22042988
22042174	22042989
22042176	22042991
22042177	22042992
22042178	22042994
22042179	22042995
22042180	22042996
22042184	
22042187	Undenatured ethyl alcohol of an alcoholic strength by
22042188	volume of less than 80 % vol; spirits, liqueurs and other
22042189	spirituous beverages
22042191	22089091
22042192	22089099
22042194	
22042195	Residues and waste from the food industries
22042196	23021010
22042911	23021090
	23031011

INDUSTRIAL PRODUCTS

Unwrought aluminium

76011000
76012010
76012091
76012099

Aluminium powders and flakes

76031000
76032000

FISHERY PRODUCTS

	Live fish	03026300	
03011090		03026400	
03019110		03026520	
03019190		03026550	
03019200		03026590	
0301300		03026600	
03019400		03026700	
03019500		03026800	
03019911		03026911	
03019919		03026919	
03019980		03026921	
		03026925	
	Fish, fresh or chilled	03026931	
03021110		03026933	
03021120		03026935	
03021180		03026941	
03021200		03026945	
03021900		03026951	
03022110		03026955	
03022130		03026961	
03022190		03026966	
03022200		03026967	
03022300		03026968	
03022910		03026969	
03022990		03026975	
03023110		03026981	
03023190		03026985	
03023210		03026986	
03023290		03026991	
03023310		03026992	
03023390		03026994	
03023410		03026995	
03023490		03026999	
03023510		03027000	
03023590			
03023610			Fish, frozen
03023910		03031100	
03024000		03031900	
03025010		03032110	
03025090		03032120	
03026110		03032180	
03026130		03032200	
03026180		03032900	
03026200		03033110	

03033130	03037200
03033190	03037300
03033200	03037430
03033300	03037490
03033910	03037520
03033930	03037550
03033970	03037590
03034111	03037600
03034113	03037700
03034119	03037811
03034190	03037812
03034212	03037813
03034218	03037819
03034232	03037890
03034238	03037911
03034252	03037919
03034258	03037921
03034290	03037923
03034311	03037929
03034313	03037931
03034319	03037935
03034390	03037937
03034411	03037941
03034413	03037945
03034419	03037951
03034490	03037955
03034511	03037958
03034513	03037965
03034519	03037971
03034590	03037975
03034611	03037981
03034619	03037983
03034690	03037985
03034931	03037988
03034613	03037991
03034933	03037992
03034939	03037993
03034980	03037994
03035100	03037998
03035210	03038010
03035230	03038090
03035290	
03036100	
03036200	03041110
03037110	03041190
03037130	03041913
03037180	03041915

Fish fillets and other fish meat

03041917	03049961
03041919	03049975
03041931	030499 99
03041933	
03041935	
03041991	03051000
03041997	03052000
03042100	03053011
03042913	03053019
03042915	03053030
03042917	03053050
03042919	03053090
03042921	03054100
03042929	03054200
03042931	03054910
03042933	03054920
03042935	03054930
03042939	03054945
03042941	03054950
03042943	03054980
03042945	03055110
03042951	03055190
03042953	03055911
03042955	03055919
03042959	03055930
03042961	03055950
03042969	03055970
03042971	03055980
03042973	03056100
03042983	03056200
03042991	03056300
03042979	03056910
03042999	03056930
03049031	03056950
03049039	03056980
03049041	
03049057	
03049059	03061110
03049097	03061190
03049100	03061210
03049200	03061290
03049921	03061310
03049923	03061330
03049931	03061350
03049933	03061380
03049951	03061410
03049955	03061430

Fish, dried, salted or in brine; smoked fish**Crustaceans**

03061490	03079913
03061910	03079915
03061930	03079918
03061990	03079990
03062100	
03062210	Prepared or preserved fish; caviar and caviar substitutes
03062291	16041100
03062299	16041210
03062310	16041291
03062331	16041299
03062339	16041311
03062390	16041319
03062430	16041390
03062480	16041411
0306290	16041416
03062930	16041418
03062990	16041490
	16041511
Molluscs and other aquatic invertebrates	16041519
03071090	16041590
03072100	16041600
03072910	16041910
03072990	16041931
03073110	16041939
03073190	16041950
03073910	16041991
03073990	16041992
03074110	16041993
03074191	16041994
03074199	16041995
03074901	16041998
03074911	16042005
03074918	16042010
03074931	16042030
03074933	16042040
03074935	16042050
03074938	16042070
03074951	16042090
03074959	16043010
03074971	16043090
03074991	
03074999	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
03075100	
03075910	16051000
03075990	16052010
03079100	16052091
03079911	16052099

16053010

16059030

16053090

16059090

16054000

16059011

Stuffed pasta

16059019

19022010

ANNEX XIII to Protocol I

Products originating in South Africa for which the cumulation provisions of Article 4 apply after 31 December 2009 (*)

BASIC AGRICULTURAL PRODUCTS

	Live horses, asses, mules and hinnies	02032911
01011090		02032913
01019030		02032915
		02032955
	Live swine	02032959
01039110		
01039211		
01039219		Meat of sheep or goats, fresh, chilled or frozen
		02041000
		02042100
	Live sheep and goats	02042210
01041030		02042230
01041080		02042250
01042090		02042290
		02042300
	Live poultry	02043000
01051111		02044100
01051119		02044210
01051191		02044230
01051199		02044250
01051200		02044290
01051920		02044310
01051990		02044390
01059400		02045011
01059910		02045013
01059920		02045015
01059930		02045019
01059950		02045031
	Meat of swine, fresh, chilled or frozen	02045039
02031110		02045051
02031211		02045053
02031219		02045055
02031911		02045059
02031913		02045071
02031915		02045079
02031955		
02031959		
02032110		Meat and edible offal, of poultry
02032211		02071110
02032219		02071130

(*) The product codes used in this Annex are the Combined Nomenclature codes as defined in Commission Regulation (EC) No 1549/2006 of 17 October 2006 (OJ L 301, 31.10.2006, p. 1).

02071190	02073319
02071210	02073351
02071290	02073359
02071310	02073390
02071320	02073511
02071330	02073515
02071340	02073521
02071350	02073523
02071360	02073525
02071370	02073531
02071399	02073541
02071410	02073551
02071420	02073553
02071430	02073561
02071440	02073563
02071450	02073571
02071460	02073579
02071470	02073599
02071499	02073611
02072410	02073615
02072490	02073621
02072510	02073623
02072590	02073625
02072610	02073631
02072620	02073641
02072630	02073651
02072640	02073653
02072650	02073661
02072660	02073663
02072670	02073671
02072680	02073679
02072699	02073690
02072710	
02072720	
02072730	02090011
02072740	02090019
02072750	02090030
02072760	02090090
02072770	
02072780	
02072799	
02073211	02101111
02073215	02101119
02073219	02101131
02073251	02101139
02073259	02101190
02073290	02101211
02073311	02101219
	02101290

Fats**Meat and edible meat offal**

02101910	04029991	
02101920	04029999	
02101930		
02101940		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream
02101950	04031011	
02101960	04031013	
02101970	04031019	
02101981	04031031	
02101989	04031033	
02101990	04031039	
02109100	04039051	
02109200	04039053	
02109300	04039059	
02109921	04039061	
02109929	04039063	
02109931	04039069	
02109939		
02109941		Whey
02109949	04041052	
	04041054	
Milk and cream, not concentrated	04041056	
04011010	04041058	
04011090	04041062	
04012011	04041072	
04012019	04041074	
04012091	04041076	
04012099	04041078	
04013011	04041082	
04013019	04041084	
04013031		
04013039		Cheese and curd
04013091	04061020	
04013099	04061080	
	04062090	
Milk and cream, concentrated	04063010	
04029111	04063031	
04029119	04063039	
04029131	04063090	
04029139	04064090	
04029151	04069021	
04029159	04069050	
04029191	04069069	
04029199	04069078	
04029911	04069086	
04029919	04069087	
04029931	04069088	
04029939	04069093	
	04069099	

	Birds' eggs		Cucumbers and gherkins
04070011		07070005	
04070019		07070090	
04070030			
04081180			
04081981			Leguminous vegetables
04081989		07081000	
04089180		07082000	
04089980		07089000	
	Natural honey		Other vegetables
04090000		07092000	
		07093000	
	Cut flowers and flower buds	07094000	
06031300		07095100	
06031910		07095930	
06031990		07095990	
		07096010	
	Potatoes	07097000	
07019050		07099010	
07020000		07099020	
07031011		07099039	
07031019		07099040	
07031090		07099050	
07039000		07099070	
		07099080	
		07099090	
	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		Vegetables (uncooked or cooked by steaming or boiling in water), frozen
07041000			
07042000			
07049010		07101000	
07049090		07102100	
		07102200	
	Lettuce and chicory	07102900	
07051100		07103000	
07051900		07108010	
07052100		07108051	
07052900		07108061	
		07108069	
	Edible roots	07108070	
07061000		07108080	
07069010		07108085	
07069030		07108095	
07069090		07109000	

	Vegetables provisionally preserved	08052070
07112090		08052090
07114000		08055090
07115100		08059000
07115900		
07119050		Grapes, fresh or dried
07119070		08061010
07119080		08061090
07119090		
	Dried vegetables	Melons (including watermelons) and papaws (papayas), fresh
07122000		08071100
07123100		08071900
07123200		
07123300		Quinces
07123900		08082090
07129019		
07129030		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
07129050		
07129090		08091000
	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers	08092005
07141010		08092095
07141091		08093010
07141099		08093090
07142090		08094005
07149011		
07149019		Other fruit, fresh
	Nuts, fresh or dried	08101000
08021190		08102090
08024000		08104090
		08105000
		08106000
		08109050
		08109060
	Bananas	08109070
08030011		08109095
08030090		
	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
08042010		08111011
08042090		08111019
08043000		08112011
		08112031
	Citrus fruit, fresh or dried	08112039
08051080		08112059
08052010		08119011
08052030		08119019
08052050		08119039

08119075	11010015
08119080	11010090
08119095	

Cereal flours other than of wheat or meslin

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	11021000
	11029010
	11029030
08121000	11029090
08129010	
08129020	
08129070	
08129098	11031110

Cereal groats, meal and pellets

Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits	11031910
	11031930
08132000	11031940
08134010	11031990
08135019	11032010
08135091	11032020
08135099	11032030
	11032060
Pepper	11032090

09042010

Cereal grains otherwise worked

Wheat and meslin	11041210
10011000	11041290
10019010	11041910
10019091	11041930
10019099	11041961
	11041969
Rye	11041999
10020000	11042220
	11042230
Barley	11042250
10030010	11042290
10030090	11042298
	11042901
Oats	11042903
10040000	11042905
	11042907
Buckwheat, millet and canary seed; other cereals	11042909
10081000	11042911
10082000	11042918
10089010	11042930
10089090	11042951
	11042955
Wheat or meslin flour	11042959
11010011	

20085039	20091911
20085051	20091919
20085059	20091991
20086011	20091998
20086019	20092100
20086031	20092911
20086039	20092919
20086050	20092991
20086060	20092999
20086070	20093111
20086090	20093119
20087011	20093151
20087019	20093159
20087031	20093191
20087039	20093199
20087051	20093911
20087059	20093919
20088011	20093931
20088019	20093939
20088031	20093951
20088039	20093955
20088050	20093959
20088070	20093991
20088090	20093995
20089216	20093999
20089218	20094199
20089921	20094911
20089923	20094919
20089924	20094991
20089928	20094999
20089931	20095010
20089934	20095090
20089936	20098011
20089937	20098019
20089943	20098034
20089945	20098035
20089946	20098050
20089949	20098061
20089961	20098063
20089962	20098073
20089967	20098079
20089972	20098085
20089978	20098086
20089999	20098097
	20098099
	20099011
	20099019

Fruit juices

20099021	Bran, sharps and other residues from the food industry
20099029	23023010
20099031	23023090
20099039	23024010
20099041	23024090
20099051	
20099059	Oilcake and other solid residues
20099073	23069019
20099079	
20099092	Preparations of a kind used in animal feeding
20099094	23091013
20099095	23091015
20099096	23091019
20099097	23091033
20099098	23091039
	23091051
Other food preparations	23091053
21069051	23091059
	23091070
Wine of fresh grapes	23099033
22041019	23099035
22041099	23099039
22042110	23099043
22042182	23099049
22042183	23099051
22042198	23099053
22042199	23099059
22042910	23099070
22042958	
22042975	Unmanufactured tobacco; tobacco refuse
22042998	24011010
22042999	24011020
22043010	24011041
22043092	24011049
22043094	24011060
22043096	24012010
22043098	24012020
	24012041
Other fermented beverages	24012060
22060010	24012070
