

II

(Non-legislative acts)

ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

DECISION No 1/2020 OF THE EPA COMMITTEE

of 14 January 2020

amending certain provisions of Protocol 1 concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation to the Interim Agreement establishing a framework for an Economic Partnership Agreement between the Eastern and Southern Africa States, on the one part, and the European Community and its Member States, on the other part [2020/425]

THE EPA COMMITTEE,

Having regard to the Interim Agreement establishing a framework for an Economic Partnership Agreement between the Eastern and Southern Africa States, on the one part, and the European Community and its Member States, on the other part ⁽¹⁾ (‘the Agreement’), and in particular Article 13 thereto;

Having regard to Protocol 1 concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation to the Agreement, and in particular Article 44 thereto;

Whereas:

- (1) In accordance with Article 13 of the Agreement, the EPA Committee may decide to amend the provisions of Protocol 1 concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation (‘the Protocol’) with a view to their further simplification.
- (2) The Parties have agreed to make a corrigendum to Article 6(2) of the Protocol concerning the definition of the terms ‘their vessels’ and ‘their factory ships’.
- (3) The Parties have agreed to introduce a new Article 13 entitled ‘Accounting segregation’, in order to allow economic operators to save costs by using that method of managing stocks.
- (4) The Parties have agreed to replace the provision on ‘Direct Transport’ by a new one entitled ‘Non-alteration’, in order to allow for more flexibility for economic operators regarding the evidences that shall be supplied to customs authorities of the importing country when trans-shipment or customs warehousing of originating goods takes place in a third country.
- (5) The Parties have agreed to introduce a new Article 17 of the Protocol, in order to allow economic operators to ship sugar of different origins without keeping the sugar in separate stores.
- (6) The Parties have agreed to amend the Article on proof of origin, which is renumbered now as Article 18, in order to allow for more flexibility for economic operators to comply with the proofs of origin requirements.

⁽¹⁾ OJ L 111, 24.4.2012, p. 2.

- (7) Amendments were introduced as from 1 January 2012 and 1 January 2017 into the Nomenclature governed by the Convention on the Harmonized Commodity Description and Coding System (Harmonized System). As those amendments were not intended to change the rules of origin, it is necessary, in order to maintain the status quo, that Annex II to the Protocol is amended accordingly.
- (8) Following the accession of Croatia to the Union, it is necessary to make changes in Annex IV to the Protocol to introduce the Croatian-language version of the statement of Annex IV.
- (9) Amendments were introduced in the list of overseas countries and territories contained in Annex IX to the Protocol. Therefore, in order to reflect those changes it is necessary to amend that Annex accordingly.
- (10) In view of the number of changes to be made to the Protocol and the Annexes thereto, clarity requires it to be replaced in its entirety,

HAS ADOPTED THIS DECISION:

Article 1

The text of Protocol 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation to the Interim Agreement establishing a framework for an Economic Partnership Agreement between the Eastern and Southern Africa States, on the one part, and the European Community and its Member States, on the other part is hereby replaced by the text set out in the Annex to this Decision.

Article 2

This Decision shall enter into force on 31 March 2020.

Done at Viktoria, Seychelles, 14 January 2020.

For the EPA Committee

Dillum HAYMANDOYAL
ESA Co-Chair

Cécile BILLAUX
EU Co-Chair

ANNEX

‘PROTOCOL 1**Concerning the definition of the concept of “originating products” and methods of administrative cooperation**

INDEX

TITLE I

GENERAL PROVISIONS

Articles

1. Definitions

TITLE II

DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

Articles

2. General requirements

3. Cumulation in the Community

4. Cumulation in the ESA States

5. Cumulation with neighbouring developing countries

6. Wholly obtained products

7. Sufficiently worked or processed products

8. Insufficient working or processing

9. Unit of qualification

10. Accessories, spare parts and tools

11. Sets

12. Neutral elements

13. Accounting segregation

TITLE III

TERRITORIAL REQUIREMENTS

Articles

14. Principle of territoriality

15. Non-alteration

16. Exhibitions

17. Shipment of sugar

TITLE IV

PROOF OF ORIGIN

Articles

18. General requirements

19. Procedure for the issue of a movement certificate EUR.1

20. Movement certificates EUR.1 issued retrospectively

21. Issue of a duplicate movement certificate EUR.1

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

23. Conditions for making out an invoice declaration

24. Approved exporter

25. Validity of proof of origin

26. Transit procedure

27. Submission of proof of origin

28. Importation by instalments

29. Exemptions from proof of origin

30. Information procedure for cumulation purposes

31. Supporting documents

32. Preservation of proof of origin and supporting documents

33. Discrepancies and formal errors

34. Amounts expressed in euro

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Articles

35. Administrative conditions for products to benefit from the Agreement

36. Notification by customs authorities of the Parties

37. Mutual assistance

38. Verification of proof of origin

39. Verification of suppliers' declarations

40. Dispute settlement

41. Penalties

42. Free zones

43. Customs Cooperation Committee

44. Derogations

TITLE VI

CEUTA AND MELILLA

Articles

45. Special conditions

TITLE VII

FINAL PROVISIONS

Articles

46. Amendments to the Protocol

47. Annexes

48. Implementation of the Protocol

ANNEXES

ANNEX I Introductory notes to the list in Annex II

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

ANNEX II(a)	Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status accordingly to Article 7(2)
ANNEX III	Form for movement certificate
ANNEX IV	Invoice declaration
ANNEX V A	Supplier declaration for products having preferential origin status
ANNEX V B	Supplier declaration for products not having preferential origin status
ANNEX VI	Information certificate
ANNEX VII	Form for application for a derogation
ANNEX VIII	Neighbouring developing countries
ANNEX IX	Overseas countries and territories
ANNEX X	Products for which the cumulation provisions referred to in Articles 3 and 4 apply after 1 October 2015 and to which the provisions of Article 5 shall not be applicable
ANNEX XI	Other ACP States
ANNEX XII	Products originating in South Africa excluded from cumulation provided for in Article 4
ANNEX XIII	Products originating in South Africa for which the cumulation provisions of Article 4 apply after 31 December 2009

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, etc., 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 the Community or in the ESA States 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 Community or in the ESA States;
- (h) “value of originating materials” means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) “value added” shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 3 and 4 with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Community or in one of the ESA States;
- (j) “chapters” and “headings” mean the chapters and the four digit headings used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as “the Harmonized 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 all the ACP States in exception of the ESA States.

TITLE II

DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

Article 2

General requirements

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

2. For the purpose of the Agreement, the following products shall be considered as originating in an ESA State:

- (a) products wholly obtained in an ESA State within the meaning of Article 6 of this Protocol;
- (b) products obtained in an ESA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that ESA State within the meaning of Article 7.

Article 3

Cumulation in the Community

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the Community if they are obtained there, incorporating materials originating in an ESA State, in the other ACP States or in the OCTs, provided the working or processing carried out in the Community goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the Community does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the Community only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the Community.

3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in the Community, retain their origin if exported into one of these countries or territories.

4. For the purpose of implementing Article 2(1)(b), working or processing carried out in an ESA State, in the other ACP States or in the OCTs shall be considered as having been carried out in the Community when the products obtained undergo subsequent working or processing in the Community. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in the Community only if the working or processing goes beyond the operations referred to in Article 8.

5. Where the working or processing carried out in the Community does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the Community only where the value added there is greater than the value of the materials used in any one of the other countries or territories referred to in paragraph 4. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

6. The cumulation provided in this Article may only be applied 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 same rules of origin as provided in this Protocol; and
- (c) the Community will provide the ESA States, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and the ESA 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.

7. The cumulation provided for in this Article may only be applied after 1 October 2015 for the products listed in Annex X and after 1 January 2010 for rice of tariff heading 1006 respectively.

Article 4

Cumulation in the ESA States

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in an ESA State if they are obtained there, incorporating materials originating in the Community, in the other ACP States, in the OCTs or in the other ESA States, provided the working or processing carried out in that ESA State goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the ESA State does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in that ESA State only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in that ESA State.

3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2 of this Article, which do not undergo any working or processing in the ESA State, retain their origin if exported into one of these countries or territories.

4. For the purpose of implementing Article 2(2)(b), working or processing carried out in the Community, in the other ESA States, in the other ACP States or in the OCTs shall be considered as having been carried out in an ESA State when the products obtained undergo subsequent working or processing in this ESA State. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in this ESA State only if the working or processing goes beyond the operations referred to in Article 8.

5. Where the working or processing carried out in the ESA State does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in that ESA State only where the value added there is greater than the value of the materials used in any one of the other countries or territories referred to in paragraph 4. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

6. The cumulation provided in this Article may only be applied 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 same rules of origin as provided in this Protocol; and
- (c) the ESA States will provide the Community, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and the ESA 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.

7. The cumulation provided for in this Article shall not be applicable to the products listed in Annex X. Notwithstanding that, the cumulation provided for in this Article may only be applied after 1 October 2015 for the products listed in Annex X and after 1 January 2010 for rice of tariff heading 1006 respectively, when the materials used in the manufacture of such products are originating, or the working or processing is carried out in an ESA State or in an other ACP State member of an Economic Partnership Agreement.

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

Article 5

Cumulation with neighbouring developing countries

At the request of the ESA States and following the provisions of Article 41, materials originating in a neighbouring developing country, other than an ACP State, belonging to a coherent geographical entity, a listing of which is at Annex VIII, can be considered as materials originating in an ESA State when incorporated into a product obtained there. 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 ESA State exceeds the operations listed in Article 8;
- (b) the ESA States, the Community and the neighbouring developing countries concerned have concluded an agreement on adequate administrative cooperation procedures which will ensure correct implementation of this paragraph. The cumulation provided for in this Article shall not be applicable to the products to be listed upon a decision of the Customs Cooperation Committee.

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 an ESA State or in the Community:

- (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 Community or of an ESA State by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there which are 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 an EC Member State or in an ESA State;
- (b) which sail under the flag of an EC Member State or of an ESA State;
- (c) which meet one of the following conditions:
 - (i) they are at least 50 per cent owned by nationals of an EC Member State or of an ESA State; or
 - (ii) they are owned by companies
 - which have their head office and their main place of business in an EC Member State or in an ESA State, and
 - which are at least 50 per cent owned by an EC Member State or by an ESA State, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the Community shall recognise, upon request of an ESA State, that vessels chartered or leased by the ESA State be treated as “their vessels” to undertake fisheries activities in its exclusive economic zone provided that the charter or lease agreement, for which the Community has been offered the right of first refusal, has been accepted by the Customs Cooperation Committee as providing adequate opportunities for developing the capacity of the ESA State to fish on its own account and in particular, as conferring on the ESA State the responsibility for the nautical and commercial management of the vessel at its disposal for a significant period of time.

4. The conditions of paragraph 2 can be fulfilled in different States insofar as they belong to ESA States. In this case, products shall be deemed to have the origin of the State of the nationals or of companies to which the vessel or factory ship belongs in accordance with paragraph 2(c). In the event of a vessel or factory ship owned by nationals or companies of States belonging to different Economic Partnership Agreements, the products shall be deemed to have the origin of the State whose nationals or companies contribute to the highest share in accordance with the provisions of paragraph 2(c).

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. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2, when the conditions set out in that Annex are fulfilled.

3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by this EPA, 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 either 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.

4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a) 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 per cent 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.

5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

6. Paragraphs 1 to 5 shall apply subject to the provisions of 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) preserving operations to ensure that the products remain 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) simple 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;
- (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;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
- (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 Community or in the ESA 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 Harmonized System.

Accordingly, it follows that:

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

2. Where, under General Rule 5 for the interpretation of the Harmonized 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.

Article 11

Sets

Sets, as defined in General Rule 3 for the interpretation of the Harmonized 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 per cent 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.

Article 13

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method (hereinafter referred to as the "method") to be used for managing such stocks.
2. The method shall also apply to originating and non-originating raw sugar not containing added flavouring or colouring matter and destined for further refining, of subheadings 1701 12, 1701 13, 1701 14 of the Harmonized System, which are being physically combined or mixed in an ESA State or in the Community before exportation to the Community and respectively to the ESA States.
3. The method shall ensure that, at any time, the number or quantity of products obtained which could be considered as originating in the ESA State(s) or in the Community is the same as that which would have been obtained had there been physical segregation of the stocks.

4. The customs authorities may make the grant of authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.
5. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
6. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
7. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.
8. For the purposes of paragraph 1, fungible materials means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

TITLE III

TERRITORIAL REQUIREMENTS

Article 14

Principle of territoriality

1. Except as provided for in Articles 3, 4 and 5 the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the ESA States or in the Community.
2. Except as provided for in Articles 3, 4, and 5 where originating goods exported from an ESA State or from the Community to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning 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 15

Non-alteration

1. The originating products declared for home use in a Party shall be the same products as exported from the other Party in which they obtained originating status. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.

2. Storage of products or consignments may take place in a non-Party provided that they remain under customs supervision in the non-Party.

3. Without prejudice to the provisions of Title V, the splitting of consignments may take place in the territory of a non-Party where carried out by the exporter or under his responsibility provided they remain under customs supervision in the non-Party.

4. In the case of doubt as to whether the conditions provided for in paragraphs 1 to 3 are complied with, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

Article 16

Exhibitions

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 3, 4 and 5 with which cumulation is applicable and sold after the exhibition for importation in the Community or in an ESA 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 an ESA State or from the Community 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 an ESA State or in the Community;
- (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.

*Article 17***Shipment of sugar**

Shipment by sea between the territories of the Parties of raw sugar not containing added flavouring or colouring matter and destined for further refining, of subheadings 1701,12, 1701,13 and 1701,14 of the Harmonized System, of different origins, shall be allowed without keeping the sugar in separate stores. It shall be ensured that the amounts of such sugar which could be considered as originating is the same as the amounts that would have been declared for import by keeping the sugar in separate stores. The last port of loading should belong to the territory of an ACP EPA State.

TITLE IV

PROOF OF ORIGIN*Article 18***General requirements**

1. Products originating in an ESA State shall, on importation into the Community and products originating in the Community shall, on importation into an ESA 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 23(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 29, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

3. Upon notification in the Customs Cooperation Committee, products originating in one Party shall on importation into the other Party benefit from the preferential tariff treatment of this Agreement upon submission of an invoice declaration made out as provided for in Article 23 by an exporter registered in accordance with the relevant legislation of the Parties. Such notification shall stipulate that paragraph 1(a) and (b), shall cease to apply.

4. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the ESA States and the Community.

*Article 19***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 or of an ESA State if the products concerned can be considered as products originating in the Community or in an ESA 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 20

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 19(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 21

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 22

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 an ESA State or in the Community, 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 ESA States or within the Community. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

Article 23

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 18(1)(b) may be made out:

(a) by an approved exporter within the meaning of Article 24; 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 an ESA State or in the Community 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.

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 24 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 24

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 25

Validity of proof of origin

1. A proof of origin shall be valid for 10 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. Proofs 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 26

Transit procedure

When the products enter a State or territory referred to in Articles 3 and 4, other than the country of origin, a further period of validity of four months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the certificate EUR.1:

- the word “transit”,
- the name of the country of transit,
- the official stamp, a specimen of which has been made available to the European Commission, in conformity with Article 36,
- date of the endorsements.

Article 27

Submission of proof of origin

Proofs 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 28

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) for the interpretation of the Harmonized System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonized 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 29

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 30

Information procedure for cumulation purposes

1. When Articles 3(1), 4(1) and 5 are applied, the evidence of originating status within the meaning of this Protocol, of the materials coming from an ESA State, from the Community, from another ACP State, an OCTs or from another country with which cumulation is applicable 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 Community from which the materials came.

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

3. A separate supplier's declaration shall be made up by the supplier for each consignment of goods 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 preprinted 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 entry into force of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

Article 31

Supporting documents

The documents referred to in Articles 19(3) and 23(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 an ESA State, in the Community 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 an ESA State, in the Community 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 national law;
- (c) documents proving the working or processing of materials in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5, issued or made out in an ESA State, in the Community 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 national law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and in accordance with this Protocol.

Article 32

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 19(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 23(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 documents to which this declaration is annexed as well as the documents referred to in Article 30(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 19(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 33

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.

Article 34

Amounts expressed in euro

1. For the application of the provisions of Article 23(1)(b) and Article 29(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of an ESA State, of the Member States of the Community and of the other countries or territories referred to in Articles 3, 4 and 5 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 23(1)(b) or Article 29(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the Commission of the Communities by 15 October and shall apply from 1 January of the following year. The Commission of the European Communities shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Customs Cooperation Committee at the request of the Community or of the ESA States. When carrying out this review, the Customs Cooperation Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 35

Administrative conditions for products to benefit from the Agreement

1. Products originating within the meaning of this Protocol in the ESA States or in the Community shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.

2. The contracting Parties shall undertake to put in place:

(a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 5;

(b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.

It shall make the notifications referred to in Article 36.

Article 36

Notification by customs authorities of the Parties

1. The ESA States and the Member States of the Community shall provide each other, through the Commission of the European Communities and the COMESA Secretariat respectively, with the addresses of the customs authorities responsible for issuing and verifying 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 and the COMESA Secretariat respectively.

2. The ESA States and the Member States of the Community shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.

3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

Article 37

Mutual assistance

1. In order to ensure the proper application of this Protocol, the Community, the ESA States and the other countries referred to in Article 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.

2. 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 ESA States, in the Community and the other countries concerned referred to in Articles 3, 4 and 5.

Article 38

Verification of proof of origin

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and at random 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 of 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 or manufacturer'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 an ESA State, in the Community or in one of the other countries referred to in Articles 3, 4 and 5 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting 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 verifications.

Article 39

Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an invoice declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

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 certifying 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 them 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 40

Dispute settlement

Where disputes arise in relation to the verification procedures of Articles 38 and 39 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 Customs Cooperation Committee.

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 41***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 42***Free zones**

1. The ESA States and the Community 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 products originating in an ESA State or in the Community 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 43***Customs Cooperation Committee**

1. A Customs Cooperation Committee, hereinafter referred to as "the Committee", shall be set up and charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field.

2. The Committee shall examine regularly the effect on the ESA States and in particular on the least developed ESA States of application of the rules of origin and shall recommend to the EPA Committee appropriate measures.

3. The Committee shall take decisions on cumulation under the conditions laid down in Article 5.

4. The Committee shall take decisions on derogations from this Protocol, under the conditions laid down in Article 44.

5. The Committee shall meet regularly and with an agenda agreed in advance by the ESA States and the Community.

6. The Committee shall be composed on the one hand of experts from the Member States of the Community and of Commission officials responsible for customs questions, and on the other hand of experts representing the ESA States and of officials of regional groupings of the ESA States who are responsible for customs questions. The Committee may call upon appropriate expertise where necessary. The Office of chairperson of the Committee shall be held alternately by each of the Parties.

*Article 44***Derogations**

1. Derogations from this Protocol may be adopted by the Customs Cooperation Committee, hereafter in this article referred to as "the Committee", where the development of existing industries or the creation of new industries in the ESA States justifies them. The ESA State or States concerned shall, either before or when it submits the matter to the Committee, notify the Community of its request for a derogation together with the reasons for the request in accordance with paragraph 2. The Community shall respond positively to all the ESA States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established Community industry.

2. In order to facilitate the examination by the Committee of requests for derogation, the ESA State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

- description of the finished product,
- nature and quantity of materials originating in a third country,
- nature and quantity of materials originating in the ESA States or the countries or territories, referred to in Articles 3 and 4 or the materials which have been processed there,
- manufacturing processes,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the Community,
- 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 same rules shall apply to any requests for extension. The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of the ESA 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 an ESA State to continue its exports to the Community, 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 program would enable these rules to be satisfied by stages.

4. 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.

5. In addition, when a request for derogation concerns a least-developed or an island ESA State, its examination shall be carried out with a favourable bias having particular regard to:

- (a) the economic and social impact of the decision to be taken especially in respect of employment;
- (b) the need to apply the derogation for a period taking into account the particular situation of the ESA State concerned and its difficulties.

6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least developed countries or developing countries with which one or more ESA States have special relations, provided that satisfactory administrative cooperation can be established.

7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the ESA State concerned is at least 45 % of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the Community or of one or more Member States.

8. Without prejudice and in addition to paragraphs 1 to 7, derogations concerning canned tuna and tuna loins shall be granted within an annual quota of 8 000 tonnes for canned tuna and within an annual quota of 2 000 tonnes for tuna loins. Applications for such derogations shall be submitted by the ESA States in accordance with the abovementioned quota to the Committee, which shall grant them automatically and put them into force by means of a decision.

9. The Committee shall take steps necessary to ensure that a decision 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 Co-chairman of the Committee. If the Community does not inform an ESA State of its position on the request within this period, the request shall be deemed to have been accepted.

10. (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 ESA State or States concerned submit, three months before the end of each period, a 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 9. 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 45

Special conditions

1. The term “Community” used in this Protocol does not cover Ceuta and Melilla. The term “products originating in the Community” 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 an ESA State when imported into Ceuta and Melilla.

3. Where products wholly obtained in Ceuta, Melilla or in the Community undergo working and processing in an ESA State, they shall be considered as having been wholly obtained in an ESA State.

4. Working or processing carried out in Ceuta, Melilla or in the Community shall be considered as having been carried out in an ESA State, when materials undergo further working or processing in an ESA 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 46

Amendments to the Protocol

The EPA Committee may decide to amend the provisions of this Protocol.

Article 47

Annexes

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

Article 48

Implementation of the Protocol

The Community and the ESA States shall each take the steps necessary to implement this Protocol.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

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 Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in 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 Harmonized 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 Community or in the ESA 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 per cent 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 Community 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 Community. 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.

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 cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is the fibre stage.

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 per cent 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:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,

- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (metallized 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,
- 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 per cent 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 per cent 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 per cent 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 per cent 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 ⁽¹⁾, 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 ⁽²⁾;
 - (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; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerization;
 - (h) alkylation;
 - (i) isomerization.

⁽¹⁾ This example is given for the purpose of explanation only. It is not legally binding.

⁽²⁾ See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

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;
- (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; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products falling within heading No 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 desulphurization, 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 decolorization) 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 per cent 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

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

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

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; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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	

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 0307	Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, 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 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, 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	
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: — 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	

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 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: — 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: — 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	

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 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	
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	
ex 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	
ex 1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, chilled, or frozen, whether or not cut, crushed or powdered:		
ex 1211 90	- Other plants and parts of plants, incl. seeds and fruits, (excl. ginseng roots, coca leaf, poppy straw, ephedra and tonquin beans)	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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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	
	- 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 – Solid fractions, except for that of jojoba oil – Other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of heading Nos 1507 to 1515 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 elaidinized, 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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	
	- 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	
Chapter 18	Cocoa and cocoa preparations	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)	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 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	
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,	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— 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, groats and meal), pre- cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials not clas- sified within heading No 1806; — in which all the cereals and flour (except durum wheat and its derivatives and Zea mays 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 from materials of any heading except those of Chapter 11	
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	

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 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	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	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	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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	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	

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 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	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 22	Beverages, spirits and vinegar; except for:	Manufacture in which: — 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: — 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 pineapple, lime and grapefruit juices) must already be originating	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2207 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength. Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: — 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 Manufacture: — 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	
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	

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 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 70 % 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 70 % 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	

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 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	
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	

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 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) ⁽¹⁾	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) ⁽²⁾	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

⁽¹⁾ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

⁽²⁾ For the special conditions relating to "specific processes" see Introductory Note 7.2.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾	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
2712	Petroleum jelly; paraffin wax, micro-crystalline 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) ⁽⁴⁾	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) ⁽⁵⁾	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

⁽³⁾ For the special conditions relating to “specific processes” see Introductory Notes 7.1 and 7.3.

⁽⁴⁾ For the special conditions relating to “specific processes” see Introductory Note 7.2.

⁽⁵⁾ For the special conditions relating to “specific processes” see Introductory Notes 7.1 and 7.3.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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) ⁽⁶⁾	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) ⁽⁷⁾	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

⁽⁶⁾ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

⁽⁷⁾ For the special conditions relating to "specific processes" see Introductory Note 7.2.

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 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
ex 2852	– Mercury compounds of Internal ethers, cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives – Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives Cyclic acetals and internal hemiacetals 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 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 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Mercury compounds of Nucleic acids and their salts, whether or not chemically defined; 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
	– Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, containing mercury compounds	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)	
	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents, containing mercury compounds, whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials, containing mercury compounds	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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) ⁽⁸⁾	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) ⁽⁹⁾	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

⁽⁸⁾ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

⁽⁹⁾ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 – Cyclic acetals and internal hemiacetals 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 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 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 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
ex 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 2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:		
	– Other 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)	
	- Other 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 2939 11	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
2939 80	Alkaloids of non-vegetal origin - Heterocyclic compounds with nitrogen hetero-atom(s) only - 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 and 2933 used may not exceed 20 % of the ex-works price of the product 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 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	

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 3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products;		
	- Other carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	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
	- 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 description may also be used, provided 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 description may also be used, provided 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 description may also be used, provided 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)	
	-- 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 description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	-- 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	
	Other heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall 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
	Other nucleic acids and their salts, whether or not chemically defined, in the form of peptides and proteins which are directly involved in the regulation of immunological processes; other heterocyclic compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall 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)	
	– Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes	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
	– Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	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
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006): – Obtained from amikacin of heading No 2941 – 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 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	

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 3006	Appliances identifiable for ostomy use made of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable; - Made of plastic: - 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 - Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other - Made of fabrics	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 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 ⁽¹⁰⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁰⁾ Manufacture from yarn ⁽¹¹⁾	Manufacture in which the value of all the materials used does not exceed 25 % 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 Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3006 70	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

⁽¹⁰⁾ 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.

⁽¹¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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 3006 92	Waste pharmaceuticals: Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), 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	
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 fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; 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
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

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 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 ⁽¹²⁾	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" ⁽¹³⁾ 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

⁽¹²⁾ 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.

⁽¹³⁾ A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

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 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) ⁽¹⁴⁾	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
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,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823,	

⁽¹⁴⁾ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— 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.	
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	

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 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
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, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, 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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, 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
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

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 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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:		
	- 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 plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
ex 3821	Prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	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	
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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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 ethanolamines; 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		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	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	
ex 3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter:		
	- Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	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	
	- Clinical waste: surgical gloves, mittens and mitts	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Syringes, needles, catheters, cannulae and the like	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
3826	Biodiesel and mixtures thereof, 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	

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 homopolymerization 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 ⁽¹⁵⁾	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 ⁽¹⁶⁾	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 ⁽¹⁷⁾	
	– 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 tetra-bromo-(bisphenol A)	

⁽¹⁵⁾ 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.

⁽¹⁶⁾ 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.

⁽¹⁷⁾ 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.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 – Other:	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
	-- Addition homopolymerization 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 ⁽¹⁸⁾	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 ⁽¹⁹⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

⁽¹⁸⁾ 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.

⁽¹⁹⁾ 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.

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 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 thermo-plastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized 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	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽²⁰⁾	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	

⁽²⁰⁾ 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 per cent.

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 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:		
	– 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 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather	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)	
4107	Leather further prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114:	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107, 4112 or 4113, 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 fur skin	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	

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 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– 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	
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,	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4910	Calendars of any kind, printed, including calendar blocks:		
	- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	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	
	- 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 ex 5006	to Silk yarn and yarn spun from silk waste	Manufacture from ⁽²¹⁾ : — 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	

⁽²¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn ⁽²²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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 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	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽²³⁾ : — 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	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn ⁽²⁴⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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

⁽²²⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽²³⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽²⁴⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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 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 ⁽²⁵⁾ : — 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	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn ⁽²⁶⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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 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	

⁽²⁵⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽²⁶⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽²⁷⁾: — 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	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn ⁽²⁸⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽²⁹⁾ — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning,	

⁽²⁷⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽²⁸⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽²⁹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— chemical materials or textile pulp, or — paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn ⁽³⁰⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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
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 ⁽³¹⁾ : — 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	

⁽³⁰⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽³¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn ⁽³²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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 ⁽³³⁾ : — 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 ⁽³⁴⁾ : — natural fibres, — chemical materials or textile pulp	
	– Other	Manufacture from ⁽³⁵⁾ : — natural fibres, — man-made staple fibres or — chemical materials or textile pulp	

⁽³²⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽³³⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽³⁴⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽³⁵⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 ⁽³⁶⁾ : — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5605	Metallized 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 ⁽³⁷⁾ — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

⁽³⁶⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽³⁷⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 ⁽³⁸⁾ : — 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:		
	- Of needle loom felt	Manufacture from ⁽³⁹⁾ : — natural fibres, or — chemical materials or textile pulp However jute fabric may be used as backing	
	- Of other felt	Manufacture from ⁽⁴⁰⁾ : — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	- Other	Manufacture from yarn ⁽⁴¹⁾ : However jute fabric may be used as backing	

⁽³⁸⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽³⁹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁴⁰⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁴¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn ⁽⁴²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which 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:	Manufacture from yarn	

⁽⁴²⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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, 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
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 ⁽⁴³⁾	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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	Rubberized textile fabrics, other than those of heading No 5902:	Manufacture from yarn	

⁽⁴³⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	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
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, 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 Manufacture from yarn ⁽⁴⁴⁾ : Manufacture from yarn ⁽⁴⁴⁾	

⁽⁴⁴⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Woven fabrics, of a kind commonly used in papermaking 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 – Other		
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ⁽⁴⁵⁾	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	– 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	
	– Other	Manufacture from yarn ⁽⁴⁶⁾ :	
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:		

⁽⁴⁵⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁴⁶⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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 ⁽⁴⁷⁾	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁴⁷⁾
	- Other	Manufacture from yarn ⁽⁴⁸⁾ ⁽⁴⁹⁾	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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 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 ⁽⁴⁷⁾	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁴⁷⁾

⁽⁴⁷⁾ See Introductory Note 6.

⁽⁴⁸⁾ See Introductory Note 6.

⁽⁴⁹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ⁽⁵⁰⁾	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁵¹⁾
	- 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 ⁽⁵²⁾ — natural fibres, or — chemical materials or textile pulp	
	- Other:		
	-- Embroidered	Manufacture from yarn ⁽⁵²⁾ ⁽⁵³⁾	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

⁽⁵⁰⁾ See Introductory Note 6.

⁽⁵¹⁾ See Introductory Note 6.

⁽⁵²⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁵³⁾ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

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 yarn ⁽⁵⁴⁾ ⁽⁵⁵⁾	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn ⁽⁵⁴⁾	
6306	Tarpaulins, awnings and sunblinds; 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	

⁽⁵⁴⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁵⁵⁾ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

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 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	
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 ⁽⁵⁶⁾	
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	
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	

⁽⁵⁶⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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 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, edgeworked, 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 ⁽⁵⁷⁾	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	

⁽⁵⁷⁾ SEMII-Semiconductor Equipment and Materials Institute Incorporated.

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	

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 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	
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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	

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 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 plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206	
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	

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 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	
7405	Master alloys of copper	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 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 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)	
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	
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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8002 and ex 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	
	- 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 screw-driving), 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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

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 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); superheated 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
8411	Turbo-jets, turbo propellers and other gas turbines	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
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: — 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: — 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)	
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	
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: — 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
ex 8419	Machines for wood, paper pulp and paperboard industries	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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	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
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: — 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: — 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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8429	Self-propelled bulldozers, angle- dozers, 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	
	- 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 clas- sified 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, levelling, 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

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 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
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	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)	
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	
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	

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 8456, 8457 to 8465 and ex 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466, except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8456 and ex 8466	– water-jet cutting machines; – parts and accessories of water-jet cutting machines	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
8469 to 8472	Office machines (for example, type- writers, 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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
ex 8486	- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Other machine tools (including machine for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials of a kind used solely or principally for the manufacture of semiconductors and flat screen systems	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)	
	stereoscopic microscopes and other microscopes, for photomicrography, cinephotomicrography or microprojection of a kind used solely or principally for the manufacture of semiconductors and flat screen system; and parts and accessories 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, — 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
	- marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- moulds for rubber or plastics, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- lifting, handling, loading or unloading machinery	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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8487	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

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 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 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528;	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
ex 8518	Microphones and stands therefore 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
8519	Sound 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, — 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)	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	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
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		
	– Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding 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	
	– Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding 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, — 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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Matrices and masters for the production of discs, but excluding 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	
	- Smart cards	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
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; digital cameras and 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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8527	Reception apparatus, for 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	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
	– Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or 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, — 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	
	- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	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
	- 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	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1 000 Volt	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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt; connectors for optical fibres, optical fibre bundles or cables		
	– Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt	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
	– Connectors for optical fibres, optical fibre bundles or cables		
	-- of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	-- of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product	
	-- of copper	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)	
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 semiconductor 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		
	– Monolithic integrated 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 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)	
	- Multichips which are 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	
	- 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 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
8544	Insulated (including enamelled or anodised) 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
	- Electronic microassemblies	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 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
	- Other	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 signaling 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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: — 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 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, motorized, 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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	Rotocrafts	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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 polarizing 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	
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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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: — 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: — 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: — 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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— 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	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	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, — 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 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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: — 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
	– 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 ionizing 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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
9109	Clock movements, complete and assembled	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
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	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 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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9111	Watch cases 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
9112	Clock cases and cases of a similar type for other goods of this Chapter, 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
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	

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 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	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— 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	
ex 9503	Other toys reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	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)	
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	
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 motorized, 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	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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; penholders, 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	
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	Manufacture in which all the materials used are classified within a heading other than that of the product	
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	

ANNEX II(a)

Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status, accordingly to Article 7(2)

The products mentioned in the list may not all be covered by the Agreement. It is therefore necessary to consult the other parts of the Agreement

COMMON PROVISIONS

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

“Derogation – Annex II(a) of Protocol ... – Materials of HS heading No ... originating from ... used.”

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 18 of the Protocol, or shall be added to the invoice declaration referred to in Article 23 of the Protocol.

3. The ESA States and the Member States of the Community shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce, – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons, – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained
1101	Wheat or meslin flour	Manufacture from materials of any heading except that of the product
Chapter 12	Oil seed, oleaginous fruits; miscellaneous grain, seed, fruit; industrial or medical plants; straw and fodder	Manufacture from materials of any heading except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1301	Lac natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectics substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: – other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; – other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 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 from materials of any subheading except that of the product
	– other than olive oils under headings 1509 and 1510	Manufacture from materials of any heading except that of the product
ex 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: – fats and oils and their fractions of hydrogenated castor oil, so called “opal wax”	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations, – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included. – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
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 products of Chapter 11 used are originating
	– containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the products of Chapter 11 used are originating, — all the materials of Chapters 2 and 3 used are wholly obtained
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: – with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture: — from materials of any heading, except those of heading 1806, — in which all the products of Chapter 11 used are originating

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
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: – from materials other than those of subheading 0711.51 – from materials other than of headings 2002, 2003, 2008 and 2009 – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations: – with a content of materials of Chapters 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder: – with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % on weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

ANNEX III

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 × 297 mm, 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		
	2. Certificate used in preferential trade between and (insert appropriate countries, groups of countries or territories)		
3. Consignee (name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination
	7. Remarks		
6. Transport details (Optional)			
8. Item number; Marks and numbers; Number and kind of package ⁽¹⁾ ; Description of goods		9. Gross mass (kg) or other measure (litres, m ³ , 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)	

13. Request for verification, to:	14. Result of verification
Verification of the authenticity and accuracy of this certificate is requested (Place and date) Stamp (Signature)	Verification carried out shows that this certificate (*) was issued by the customs office indicated and that the information contained therein is accurate. does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date) Stamp (Signature) (*) Insert X in the appropriate box.

(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 required

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.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR.1 No A 000.000	
	See notes overleaf before completing this form	
	2. Application for a certificate to be used in preferential trade between and (insert appropriate countries or groups of countries or territories)	
3. Consignee (name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
	7. Remarks	
6. Transport details (Optional)	10. Invoices (Optional)	
	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	

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

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

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 където е отбелязано друго, тези продукти са с ... преференциален произход ⁽²⁾

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n.º...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...⁽²⁾.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br ...⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ...⁽²⁾ preferencijalnog podrijetla.

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

Eksportøren 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 anderes angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (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 authorization 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.º...⁽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

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ...⁽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, flief 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 ⁽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 ...⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira nº....⁽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 s tem dokumentom (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⁾.

..... (3)

(Place and date)

..... (4)

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

NOTES

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 24 of the Protocol, the authorization 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 45 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 23(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 V A

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 ESA States and the European Community.

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

.....⁽³⁾⁽⁴⁾

.....⁽⁵⁾

NOTE

The above mentioned 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".

If a document other than an invoice or an annex to the invoice is used (see Article 29(3)), the name of the document concerned shall be mentioned instead of the word "invoice".

- (2) The Community, Member State, ESA State, OCTs or other ACP State. Where an ESA State, OCTs or an other ACP State is given, a reference must also be made to the Community 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 V B

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 an ESA State, other ACP State, OCTs or Community 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 markedwere produced.....".

If a document other than an invoice or an annex to the invoice is used (see Article 29(3)), the name of the document concerned shall be mentioned instead of the word "invoice"

- (2) The Community, Member State, ESA State, OCTs or another 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".

-

ANNEX VI

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 210×297 mm, a tolerance of up to plus 8 mm or minus 5 mm 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⁾		INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the EUROPEAN COMMUNITY and THE ESA STATES		
2. Consignee ⁽¹⁾				
3. Processor ⁽¹⁾		4. State in which the working or processing has been carried out		
6. Customs office of importation ⁽¹⁾		5. For official use		
7. Import document ⁽²⁾ Form: No: Series: Date				
GOODS SENT TO THE STATES OF DESTINATION				
8.	Marks, numbers, quantity	9. Harmonized Commodity Description and Coding System	10. Quantity ⁽¹⁾	
	and kind of package	heading/subheading number (HS code)		
			11. Value ⁽⁴⁾	
	IMPORTED GOODS USED			
12.	Harmonized Commodity Description and Coding System	13. Country of	14. Quantity ⁽³⁾	15. Value ⁽²⁾⁽⁵⁾
	heading/subheading number (HS code)	origin		
16.	Nature of the working or processing carried out			
17.	Remarks			

18. CUSTOMS ENDORSEMENT					19. DECLARATION BY THE SUPPLIER				
Declaration certified:					I, the undersigned, declare that the information				
					on this certificate is accurate.				
Document:									
Form: No:									
Customs office:					Place: Date:				
Date:									
					Official Stamp				
..... (Signature)					 (Signature)				

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

REQUEST FOR VERIFICATION The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.	RESULT OF VERIFICATION Verification carried out by the undersigned customs official shows that this information certificate: (a) was issued by the customs office indicated and that the information contained therein is accurate (*) (b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)
..... (Place and date)	 (Place and date)
Official Stamp	Official Stamp
..... (Official's signature)	 (Official's signature) (*) Delete where not applicable

CROSS REFERENCES

- (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

FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product 1.1 Customs classification (H.S. code)	2. Anticipated annual quantity of exports to the Community (weight, No of pieces, meters or other unit)
3. Commercial description of third country materials Customs classification (H. S. code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in States or territories referred to in Articles 3 and 4	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 3 and 4 to be used
11. Value of materials of States or territories referred to in Articles 3 and 4	12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials without obtaining origin
13. Duration requested for derogation from to	
14. Detailed description of working and processing in the ESA State(s):	15. Capital structure of the firm(s) concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected
18. Value added by the working or processing in the ESA State(s): 18.1 Labour: 18.2 Overheads: 18.3 Others:	20. Possible developments to overcome the need for a derogation
19. Other possible sources of supply for materials	21. Observations

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 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 ESA 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

NEIGHBOURING DEVELOPING COUNTRIES

For the application of Article 5 of Protocol 1, the following definition shall apply:

the expression “neighbouring developing country belonging to a coherent geographical entity” shall refer to the following list of countries:

Africa: Algeria, Egypt, Libya, Morocco, Tunisia;

Asia: Maldives

ANNEX IX

OVERSEAS COUNTRIES AND TERRITORIES

Within the meaning of this Protocol “overseas countries and territories” shall mean the countries and territories referred to in Annex II of the Treaty on the Functioning of the European Union listed below:

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

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:

— Greenland.

2. Overseas countries and territories that have special relations with the French Republic:

— New Caledonia and Dependencies,

— French Polynesia,

— French Southern and Antarctic Territories,

— Wallis and Futuna Islands.

— Saint Pierre and Miquelon,

— Saint Barthélemy.

3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:

— Aruba,

— Bonaire,

— Curaçao,

— Saba,

— Sint Eustatius,

— Sint Maarten.

4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:

- Anguilla,
 - Cayman Islands,
 - Falkland Islands,
 - South Georgia and the South Sandwich Islands,
 - Montserrat,
 - Pitcairn,
 - Saint Helena and Dependencies,
 - British Antarctic Territory,
 - British Indian Ocean Territory,
 - Turks and Caicos Islands,
 - British Virgin Islands,
 - Bermuda.
-

ANNEX X

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

HS/CN-code	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 (excl. 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 (excl. 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 (excl. 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)

HS/CN-code	Description
ex 2101 12 corresponding to 2101 12 98	Preparations with a basis of coffee (excl. 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 (excl. 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 (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)
ex 2106 90 corresponding to 2106 90 98	Food preparations not elsewhere specified or included (excl. 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)
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 % (excl. preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)

ANNEX XI

OTHER ACP STATES

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

- | | | |
|--|--------------------|------------------------------------|
| — Angola | — Fiji | — Papua New Guinea |
| — Antigua and Barbuda | — Gabon | — Republic of Congo |
| — Bahamas | — Gambia | — Rwanda |
| — Barbados | — Ghana | — St Kitts and Nevis |
| — Belize | — Grenada | — St Lucia |
| — Benin | — Guinea | — St Vincent and the
Grenadines |
| — Botswana | — Guinea Bissau | — Samoa |
| — Burkina Faso | — Guyana | — Sao Tome and Principe |
| — Burundi | — Haiti | — Senegal |
| — Cameroon | — Jamaica | — Sierra Leone |
| — Cape Verde | — Kenya | — Solomon Islands |
| — Central African
Republic | — Kiribati | — Somalia |
| — Chad | — Lesotho | — Sudan |
| — Cook Islands | — Liberia | — Suriname |
| — Ivory Coast | — Malawi | — Swaziland |
| — Democratic Republic of
Congo | — Mali | — Tanzania |
| — Djibouti | — Marshall Islands | — Togo |
| — Dominica | — Mauritania | — Tonga |
| — Dominican Republic | — Mozambique | — Trinidad and Tobago |
| — Equatorial Guinea | — Namibia | — Tuvalu |
| — Eritrea | — Nauru | — Uganda |
| — Ethiopia | — Niger | — Vanuatu |
| — Federated
States of
Micronesia | — Niue | |
| | — Nigeria | |
| | — Palau | |
-

ANNEX XII

PRODUCTS ORIGINATING IN SOUTH AFRICA EXCLUDED FROM CUMULATION PROVIDED FOR IN ARTICLE 4

PROCESSED AGRICULTURAL PRODUCTS

Yoghurt	1704 10 19	1806 90 90
	1704 10 91	
0403 10 51	1704 10 99	Food preparations for infant use
0403 10 53		
0403 10 59	Other sugar confectionery	1901 10 00
0403 10 91		1901 20 00
0403 10 93	1704 90 10	1901 90 11
0403 10 99	1704 90 30	1901 90 19
	1704 90 51	1901 90 91
	1704 90 55	1901 90 99
Other fermented or acidified milk and cream	1704 90 61	
	1704 90 65	
0403 90 71	1704 90 71	Pasta
0403 90 73	1704 90 75	1902 11 00
0403 90 79	1704 90 81	1902 19 10
0403 90 91	1704 90 99	1902 19 90
0403 90 93		1902 20 91
0403 90 99	Cocoa powder	1902 20 99
		1902 30 10
Dairy spreads	1806 10 15	1902 30 90
	1806 10 20	
0405 20 10	1806 10 30	1902 40 10
0405 20 30	1806 10 90	1902 40 90
Edible vegetables	Other cocoa preparations	Tapioca
0710 40 00		1903 00 00
0711 90 30	1806 20 10	
	1806 20 30	Prepared foods
Pectic substances, pectinates and pectates	1806 20 50	
	1806 20 70	1904 10 10
1302 20 10	1806 20 80	1904 10 30
1302 20 90	1806 20 95	1904 10 90
	1806 31 00	1904 20 10
Other margarine	1806 32 10	1904 20 91
	1806 32 90	1904 20 95
1517 90 10	1806 90 11	1904 20 99
Fructose	1806 90 19	1904 30 00
	1806 90 31	1904 90 10
1702 50 00	1806 90 39	1904 90 80
1702 90 10	1806 90 50	
Chewing gum	1806 90 60	Bread, pastry, cakes, biscuits and other bakers' wares
1704 10 11	1806 90 70	1905 10 00

1905 20 10	2102 10 31	2402 20 10
1905 20 30	2102 10 39	2402 20 90
1905 20 90	2102 10 90	2402 90 00
1905 31 11	2102 20 11	
1905 31 19	2103 20 00	Smoking tobacco and other
1905 31 30	2105 00 10	
1905 31 91	2105 00 91	2403 10 10
1905 31 99	2105 00 99	2403 10 90
1905 32 05	2106 10 20	2403 91 00
1905 32 11	2106 10 80	2403 99 10
1905 32 19	2106 90 20	2403 99 90
1905 32 91	2106 90 98	
1905 32 99		Acyclic alcohols and their halo-
1905 40 10	Waters	genated, sulphonated, nitrated
1905 40 90		or nitrosated derivatives
1905 90 10	2202 90 91	2905 43 00
1905 90 20	2202 90 95	2905 44 11
1905 90 30	2202 90 99	2905 44 19
1905 90 40	Vermouth and other wine	2905 44 91
1905 90 45	2205 10 10	2905 44 99
1905 90 55	2205 10 90	2905 45 00
1905 90 60	2205 90 10	
1905 90 90	2205 90 90	Essential oils
Other preparations of		3301 90 10
vegetables, fruit, nuts and	Undenatured ethyl alcohol of	3301 90 21
other edible parts of plants	an alcoholic strength by	3301 90 90
	volume of 80 % vol or	
2001 90 30	higher; ethyl alcohol and	Mixtures of odoriferous
2001 90 40	other spirits, denatured, of	substances
2004 10 91	any strength	
2004 90 10	2207 10 00	3302 10 10
2005 20 10	2207 20 00	3302 10 21
2005 80 00		3302 10 29
2008 99 85	Undenatured ethyl alcohol of	
2008 99 91	an alcoholic strength by	Casein, caseinates and other
	volume of less than 80 %	casein derivatives; casein glues
	vol; spirits, liqueurs and other	
	spirituous beverages	
Miscellaneous		3501 10 50
edible preparations	2208 40 11	3501 10 90
	2208 40 39	3501 90 90
2101 11 11	2208 40 51	
2101 11 19	2208 40 99	Dextrins and other modified
2101 12 92	2208 90 91	starches
2101 20 98	2208 90 99	
2101 30 11		3505 10 10
2101 30 19	Cigars, cheroots, cigarillos and	3505 10 90
2101 30 91	cigarettes, of tobacco or of	3505 20 10
2101 30 99	tobacco substitutes	3505 20 30
2102 10 10	2402 10 00	3505 20 50

3505 20 90	3809 10 90	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries
Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations	Industrial monocarboxylic fatty acids acid oils from refining	
	3823 13 00	3824 60 11
	3823 19 10	3824 60 19
3809 10 10	3823 19 30	3824 60 91
3809 10 30	3823 19 90	3824 60 99
3809 10 50		
BASIC AGRICULTURAL PRODUCTS		
Live bovine animals	0206 10 95	0403 90 31
	0206 29 91	0403 90 33
0102 90 05		0403 90 39
0102 90 21	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Whey
0102 90 29		
0102 90 41		0404 10 02
0102 90 49		0404 10 04
0102 90 51	0210 20 10	0404 10 06
0102 90 59	0210 20 90	0404 10 12
0102 90 61	0210 99 51	0404 10 14
0102 90 69	0210 99 90	0404 10 16
0102 90 71		0404 10 26
0102 90 79	Milk and cream, concentrated or containing added sugar or other sweetening matter	0404 10 28
Meat of bovine animals, fresh or chilled	0402 10 11	0404 10 32
	0402 10 19	0404 10 34
0201 10 00	0402 10 91	0404 10 36
0201 20 20	0402 10 99	0404 10 38
0201 20 30	0402 21 11	0404 90 21
0201 20 50	0402 21 17	0404 90 23
0201 20 90	0402 21 19	0404 90 29
0201 30 00	0402 21 91	0404 90 81
Meat of bovine animals, frozen	0402 21 99	0404 90 83
	0402 29 11	0404 90 89
0202 10 00	0402 29 15	
0202 20 10	0402 29 19	Butter and other fats and oils derived from milk; dairy spreads
0202 20 30	0402 29 91	
0202 20 50	0402 29 99	
0202 20 90		0405 10 11
0202 30 10	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream	0405 10 19
0202 30 50		0405 10 30
0202 30 90		0405 10 50
Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	0403 90 11	0405 10 90
	0403 90 13	0405 20 90
	0403 90 19	0405 90 10

0405 90 90	Citrus fruit	1006 30 63
		1006 30 65
Cheese and curd	0805 10 20	1006 30 67
	0805 40 00	1006 30 92
0406 20 10	0805 50 10	1006 30 94
0406 40 10		1006 30 96
0406 40 50	Apples, pears and quinces	1006 30 98
0406 90 01		1006 40 00
0406 90 13	0808 10 10	
0406 90 15	0808 10 80	Grain sorghum
0406 90 17	0808 20 10	
0406 90 18	0808 20 50	1007 00 10
0406 90 19		1007 00 90
0406 90 23	Maize	
0406 90 25	1005 10 90	Cereal flours other than of wheat or meslin
0406 90 27	1005 90 00	
0406 90 29		1102 20 10
0406 90 32	Rice	1102 20 90
0406 90 35		1102 90 50
0406 90 37	1006 10 21	
0406 90 39	1006 10 23	Cereal groats, meal and pellets
0406 90 61	1006 10 25	
0406 90 63	1006 10 27	1103 13 10
0406 90 73	1006 10 92	1103 13 90
0406 90 75	1006 10 94	1103 19 50
0406 90 76	1006 10 96	1103 20 40
0406 90 79	1006 10 98	1103 20 50
0406 90 81	1006 20 11	Cereal grains otherwise worked
0406 90 82	1006 20 13	
0406 90 84	1006 20 15	1104 19 50
0406 90 85	1006 20 17	1104 19 91
	1006 20 92	1104 23 10
Cut flowers and flower buds	1006 20 94	1104 23 30
	1006 20 96	1104 23 90
0603 11 00	1006 20 98	1104 23 99
0603 12 00	1006 30 21	1104 30 90
0603 14 00	1006 30 23	
0603 90 00	1006 30 25	Starches; inulin
	1006 30 27	1108 11 00
Other vegetables, fresh or chilled	1006 30 42	1108 12 00
	1006 30 44	1108 13 00
0709 90 60	1006 30 46	1108 14 00
	1006 30 48	1108 19 10
Bananas	1006 30 61	1108 19 90
		1108 20 00
0803 00 19		

Wheat gluten, whether or not dried	2002 90 31	2008 70 98
	2002 90 39	2008 92 51
1109 00 00	2002 90 91	2008 92 59
	2002 90 99	2008 92 72
Other prepared or preserved meat, meat offal or blood	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid	2008 92 74
		2008 92 76
		2008 92 78
1602 50 10		2008 92 92
1602 90 61	2005 60 00	2008 92 93
	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes	2008 92 94
Cane or beet sugar and chemically pure sucrose, in solid form		2008 92 96
		2008 92 97
		2008 92 98
1701 11 90	2007 10 10	
	2007 91 10	
1701 12 90	2007 91 30	Fruit juices
1701 91 00	2007 99 10	2009 11 99
1701 99 10	2007 99 20	2009 41 10
1701 99 90	2007 99 31	2009 41 91
	2007 99 33	2009 49 30
Other sugars	2007 99 35	2009 49 93
	2007 99 39	2009 61 10
1702 20 10	2007 99 55	2009 61 90
1702 20 90	2007 99 57	2009 69 11
1702 30 10		2009 69 19
1702 30 51	Fruit, nuts and other edible parts of plants	2009 69 51
1702 30 59		2009 69 59
1702 30 91		2009 69 71
1702 30 99	2008 30 55	2009 69 79
	2008 30 71	2009 69 90
1702 40 10	2008 30 75	2009 71 10
1702 40 90	2008 40 51	2009 71 91
1702 60 10	2008 40 59	2009 71 99
1702 60 80	2008 40 71	2009 79 11
1702 60 95	2008 40 79	2009 79 19
1702 90 30	2008 40 90	2009 79 30
1702 90 75	2008 50 61	2009 79 91
1702 90 79	2008 50 69	2009 79 93
1702 90 80	2008 50 71	2009 79 99
1702 90 99	2008 50 79	2009 80 71
	2008 50 92	2009 90 49
Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	2008 50 94	2009 90 71
	2008 50 99	
	2008 70 61	Food preparations
2002 10 10	2008 70 69	
2002 10 90	2008 70 71	2106 90 30
2002 90 11	2008 70 79	2106 90 55
2002 90 19	2008 70 92	2106 90 59

Wine of fresh grapes	2204 21 69	2204 29 64
	2204 21 71	2204 29 65
2204 10 11	2204 21 74	2204 29 71
2204 10 91	2204 21 76	2204 29 72
2204 21 11	2204 21 77	2204 29 82
2204 21 12	2204 21 78	2204 29 83
2204 21 13	2204 21 79	2204 29 84
2204 21 17	2204 21 80	2204 29 87
2204 21 18	2204 21 84	2204 29 88
2204 21 19	2204 21 87	2204 29 89
2204 21 22	2204 21 88	2204 29 91
2204 21 24	2204 21 89	2204 29 92
2204 21 26	2204 21 91	2204 29 94
2204 21 27	2204 21 92	2204 29 95
2204 21 28	2204 21 94	2204 29 96
2204 21 32	2204 21 95	
2204 21 34	2204 21 96	
2204 21 36	2204 29 11	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages
2204 21 37	2204 29 12	
2204 21 38	2204 29 13	
2204 21 42	2204 29 17	
2204 21 43	2204 29 18	2208 90 91
2204 21 44	2204 29 42	2208 90 99
2204 21 46	2204 29 43	
2204 21 47	2204 29 44	Residues and waste from the food industries
2204 21 48	2204 29 46	
2204 21 62	2204 29 47	2302 10 10
2204 21 66	2204 29 48	2302 10 90
2204 21 67	2204 29 62	2303 10 11
2204 21 68		

INDUSTRIAL PRODUCTS

Unwrought aluminium	7601 20 99	
		Aluminium powders and flakes
7601 10 00		
7601 20 10	7603 10 00	
7601 20 91	7603 20 00	

FISHERY PRODUCTS

Live fish	0301 95 00	0302 11 20
	0301 99 11	0302 11 80
0301 10 90	0301 99 19	0302 12 00
0301 91 10	0301 99 80	0302 19 00
0301 91 90		0302 21 10
0301 92 00	Fish, fresh or chilled	0302 21 30
0301 93 00		0302 21 90
0301 94 00	0302 11 10	0302 22 00

0302 23 00	0302 69 68	0303 43 90
0302 29 10	0302 69 69	0303 44 11
0302 29 90	0302 69 75	0303 44 13
0302 31 10	0302 69 81	0303 44 19
0302 31 90	0302 69 85	0303 44 90
0302 32 10	0302 69 86	0303 45 11
0302 32 90	0302 69 91	0303 45 13
0302 33 10	0302 69 92	0303 45 19
0302 33 90	0302 69 94	0303 45 90
0302 34 10	0302 69 95	0303 46 11
0302 34 90	0302 69 99	0303 46 19
0302 35 10	0302 70 00	0303 46 90
0302 35 90		0303 49 31
0302 36 10	Fish, frozen	0303 46 13
0302 39 10		0303 49 33
0302 40 00	0303 11 00	0303 49 39
0302 50 10	0303 19 00	0303 49 80
0302 50 90	0303 21 10	0303 51 00
0302 61 10	0303 21 20	0303 52 10
0302 61 30	0303 21 80	0303 52 30
0302 61 80	0303 22 00	0303 52 90
0302 62 00	0303 29 00	0303 61 00
0302 63 00	0303 31 10	0303 62 00
0302 64 00	0303 31 30	0303 71 10
0302 65 20	0303 31 90	0303 71 30
0302 65 50	0303 32 00	0303 71 80
0302 65 90	0303 33 00	0303 72 00
0302 66 00	0303 39 10	0303 73 00
0302 67 00	0303 39 30	0303 74 30
0302 68 00	0303 39 70	0303 74 90
0302 69 11	0303 41 11	0303 75 20
0302 69 19	0303 41 13	0303 75 50
0302 69 21	0303 41 19	0303 75 90
0302 69 25	0303 41 90	0303 76 00
0302 69 31	0303 42 12	0303 77 00
0302 69 33	0303 42 18	0303 78 11
0302 69 35	0303 42 32	0303 78 12
0302 69 41	0303 42 38	0303 78 13
0302 69 45	0303 42 52	0303 78 19
0302 69 51	0303 42 58	0303 78 90
0302 69 55	0303 42 90	0303 79 11
0302 69 61	0303 43 11	0303 79 19
0302 69 66	0303 43 13	0303 79 21
0302 69 67	0303 43 19	0303 79 23
		0303 79 29
		0303 79 31
		0303 79 35

0303 79 37	0304 29 45	0305 49 50
0303 79 41	0304 29 51	0305 49 80
0303 79 45	0304 29 53	0305 51 10
0303 79 51	0304 29 55	0305 51 90
0303 79 55	0304 29 59	0305 59 11
0303 79 58	0304 29 61	0305 59 19
0303 79 65	0304 29 69	0305 59 30
0303 79 71	0304 29 71	0305 59 50
0303 79 75	0304 29 73	0305 59 70
0303 79 81	0304 29 83	0305 59 80
0303 79 83	0304 29 91	0305 61 00
0303 79 85	0304 29 79	0305 62 00
0303 79 88	0304 29 99	0305 63 00
0303 79 91	0304 90 31	0305 69 10
0303 79 92	0304 90 39	0305 69 30
0303 79 93	0304 90 41	0305 69 50
0303 79 94	0304 90 57	0305 69 80
0303 79 98	0304 90 59	
0303 80 10	0304 90 97	Crustaceans
0303 80 90	0304 91 00	0306 11 10
Fish fillets and other fish meat	0304 92 00	0306 11 90
	0304 99 21	0306 12 10
0304 11 10	0304 99 23	0306 12 90
0304 11 90	0304 99 31	0306 13 10
0304 19 13	0304 99 33	0306 13 30
0304 19 15	0304 99 51	0306 13 50
0304 19 17	0304 99 55	0306 13 80
0304 19 19	0304 99 61	0306 14 10
0304 19 31	0304 99 75	0306 14 30
0304 19 33	0304 99 99	0306 14 90
0304 19 35		0306 19 10
0304 19 91	Fish, dried, salted or in brine;	0306 19 30
0304 19 97	smoked fish	0306 19 90
0304 21 00	0305 10 00	0306 21 00
0304 29 13	0305 20 00	0306 22 10
0304 29 15	0305 30 11	0306 22 91
0304 29 17	0305 30 19	0306 22 99
0304 29 19	0305 30 30	0306 23 10
0304 29 21	0305 30 50	0306 23 31
0304 29 29	0305 30 90	0306 23 39
0304 29 31	0305 41 00	0306 23 90
0304 29 33	0305 42 00	0306 24 30
0304 29 35	0305 49 10	0306 24 80
0304 29 39	0305 49 20	0306 29 10
0304 29 41	0305 49 30	0306 29 30
0304 29 43	0305 49 45	0306 29 90

Molluscs and other aquatic invertebrates	0307 99 18	1604 19 98
	0307 99 90	1604 20 05
0307 10 90		1604 20 10
0307 21 00	Prepared or preserved fish; caviar and caviar substitutes	1604 20 30
0307 29 10		1604 20 40
0307 29 90	1604 11 00	1604 20 50
0307 31 10	1604 12 10	1604 20 70
0307 31 90	1604 12 91	1604 20 90
0307 39 10	1604 12 99	1604 30 10
0307 39 90	1604 13 11	1604 30 90
0307 41 10	1604 13 19	
0307 41 91	1604 13 90	
0307 41 99	1604 14 11	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
0307 49 01	1604 14 16	
0307 49 11	1604 14 18	1605 10 00
0307 49 18	1604 14 90	1605 20 10
0307 49 31	1604 15 11	1605 20 91
0307 49 33	1604 15 19	1605 20 99
0307 49 35	1604 15 90	1605 30 10
0307 49 38	1604 16 00	1605 30 90
0307 49 51	1604 19 10	1605 40 00
0307 49 59	1604 19 31	1605 90 11
0307 49 71	1604 19 39	1605 90 19
0307 49 91	1604 19 50	1605 90 30
0307 49 99	1604 19 91	1605 90 90
0307 51 00	1604 19 92	
0307 59 10	1604 19 93	
0307 59 90	1604 19 94	Stuffed pasta
0307 91 00	1604 19 95	
0307 99 11		1902 20 10
0307 99 13		
0307 99 15		

ANNEX XIII

**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	0203 19 55	0204 50 59
	0203 19 59	0204 50 71
0101 10 90	0203 21 10	0204 50 79
0101 90 30	0203 22 11	
	0203 22 19	Meat and edible offal, of poultry
Live swine	0203 29 11	
	0203 29 13	0207 11 10
0103 91 10	0203 29 15	0207 11 30
0103 92 11	0203 29 55	0207 11 90
0103 92 19	0203 29 59	0207 12 10
Live sheep and goats	Meat of sheep or goats, fresh, chilled or frozen	0207 12 90
0104 10 30		0207 13 10
0104 10 80	0204 10 00	0207 13 20
0104 20 90	0204 21 00	0207 13 30
	0204 22 10	0207 13 40
Live poultry	0204 22 30	0207 13 50
0105 11 11	0204 22 50	0207 13 60
0105 11 19	0204 22 90	0207 13 70
0105 11 91	0204 23 00	0207 13 99
0105 11 99	0204 30 00	0207 14 10
0105 12 00	0204 41 00	0207 14 20
0105 19 20	0204 42 10	0207 14 30
0105 19 90	0204 42 30	0207 14 40
0105 94 00	0204 42 50	0207 14 50
0105 99 10	0204 42 90	0207 14 60
0105 99 20	0204 43 10	0207 14 70
0105 99 30	0204 43 90	0207 14 99
0105 99 50	0204 50 11	0207 24 10
Meat of swine, fresh, chilled or frozen	0204 50 13	0207 24 90
	0204 50 15	0207 25 10
0203 11 10	0204 50 19	0207 25 90
0203 12 11	0204 50 31	0207 26 10
0203 12 19	0204 50 39	0207 26 20
0203 19 11	0204 50 51	0207 26 30
0203 19 13	0204 50 53	0207 26 40
0203 19 15	0204 50 55	0207 26 50

0207 26 60	0207 36 15	0210 92 00
0207 26 70	0207 36 21	0210 93 00
0207 26 80	0207 36 23	0210 99 21
0207 26 99	0207 36 25	0210 99 29
0207 27 10	0207 36 31	0210 99 31
0207 27 20	0207 36 41	0210 99 39
0207 27 30	0207 36 51	0210 99 41
0207 27 40	0207 36 53	0210 99 49
0207 27 50	0207 36 61	
0207 27 60	0207 36 63	Milk and cream, not concentrated
0207 27 70	0207 36 71	
0207 27 80	0207 36 79	0401 10 10
0207 27 99	0207 36 90	0401 10 90
0207 32 11	Fats	0401 20 11
0207 32 15		0401 20 19
0207 32 19	0209 00 11	0401 20 91
0207 32 51	0209 00 19	0401 20 99
0207 32 59	0209 00 30	0401 30 11
0207 32 90	0209 00 90	0401 30 19
0207 33 11	Meat and edible meat offal	0401 30 31
0207 33 19		0401 30 39
0207 33 51	0210 11 11	0401 30 91
0207 33 59	0210 11 19	0401 30 99
0207 33 90	0210 11 31	
0207 35 11	0210 11 39	Milk and cream, concentrated
0207 35 15	0210 11 90	
0207 35 21	0210 12 11	0402 91 11
0207 35 23	0210 12 19	0402 91 19
0207 35 25	0210 12 90	0402 91 31
0207 35 31	0210 19 10	0402 91 39
0207 35 41	0210 19 20	0402 91 51
0207 35 51	0210 19 30	0402 91 59
0207 35 53	0210 19 40	0402 91 91
0207 35 61	0210 19 50	0402 91 99
0207 35 63	0210 19 60	0402 99 11
0207 35 71	0210 19 70	0402 99 19
0207 35 79	0210 19 81	0402 99 31
0207 35 99	0210 19 89	0402 99 39
0207 36 11	0210 19 90	0402 99 91
	0210 91 00	0402 99 99

Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream	0406 90 69	0704 90 10
	0406 90 78	0704 90 90
	0406 90 86	Lettuce and chicory
	0406 90 87	
0403 10 11		0705 11 00
0403 10 13	0406 90 88	0705 19 00
0403 10 19	0406 90 93	0705 21 00
0403 10 31	0406 90 99	0705 29 00
0403 10 33		
0403 10 39	Birds' eggs	Edible roots
0403 90 51	0407 00 11	
0403 90 53	0407 00 19	0706 10 00
0403 90 59	0407 00 30	0706 90 10
0403 90 61	0408 11 80	0706 90 30
0403 90 63	0408 19 81	0706 90 90
0403 90 69	0408 19 89	Cucumbers and gherkins
Whey	0408 91 80	
	0408 99 80	0707 00 05
0404 10 52		0707 00 90
0404 10 54	Natural honey	
0404 10 56		Leguminous vegetables
0404 10 58	0409 00 00	
0404 10 62		0708 10 00
0404 10 72	Cut flowers and flower buds	0708 20 00
0404 10 74		0708 90 00
0404 10 76	0603 13 00	
0404 10 78	0603 19 10	Other vegetables
0404 10 82	0603 19 90	
0404 10 84	Potatoes	0709 20 00
		0709 30 00
		0709 40 00
Cheese and curd	0701 90 50	0709 51 00
	0702 00 00	0709 59 30
0406 10 20	0703 10 11	0709 59 90
0406 10 80	0703 10 19	0709 60 10
0406 20 90	0703 10 90	0709 70 00
0406 30 10	0703 90 00	0709 90 10
0406 30 31		0709 90 20
0406 30 39	Cabbages, cauliflowers,	0709 90 39
0406 30 90	kohlrabi, kale and similar edible brassicas, fresh or chilled	0709 90 40
0406 40 90		0709 90 50
0406 90 21	0704 10 00	0709 90 70
0406 90 50	0704 20 00	

0709 90 80	0712 90 50	0806 10 90
0709 90 90	0712 90 90	
Vegetables (uncooked or cooked by steaming or boiling in water), frozen	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers	Melons (including water-melons) and papaws (papayas), fresh
		0807 11 00
0710 10 00	0714 10 10	0807 19 00
0710 21 00	0714 10 91	
0710 22 00	0714 10 99	Quinces
0710 29 00	0714 20 90	0808 20 90
0710 30 00	0714 90 11	
0710 80 10	0714 90 19	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
0710 80 51	Nuts, fresh or dried	
0710 80 61		0809 10 00
0710 80 69	0802 11 90	0809 20 05
0710 80 70	0802 40 00	0809 20 95
0710 80 80	Bananas	0809 30 10
0710 80 85		0809 30 90
0710 80 95	0803 00 11	0809 40 05
0710 90 00	0803 00 90	
		Other fruit, fresh
Vegetables provisionally preserved	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	0810 10 00
		0810 20 90
0711 20 90		0810 40 90
0711 40 00	0804 20 10	0810 50 00
0711 51 00	0804 20 90	0810 60 00
0711 59 00	0804 30 00	0810 90 50
0711 90 50	Citrus fruit, fresh or dried	0810 90 60
0711 90 70		0810 90 70
0711 90 80	0805 10 80	0810 90 95
0711 90 90	0805 20 10	
	0805 20 30	
Dried vegetables	0805 20 50	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
	0805 20 70	
0712 20 00	0805 20 90	
0712 31 00	0805 50 90	0811 10 11
0712 32 00	0805 90 00	0811 10 19
0712 33 00		0811 20 11
0712 39 00	Grapes, fresh or dried	0811 20 31
0712 90 19		
0712 90 30	0806 10 10	0811 20 39

0811 20 59	Barley	1104 19 10
0811 90 11	1003 00 10	1104 19 30
0811 90 19	1003 00 90	1104 19 61
0811 90 39	Oats	1104 19 69
0811 90 75		1104 19 99
0811 90 80	1004 00 00	1104 22 20
0811 90 95	Buckwheat, millet and canary seed; other cereals	1104 22 30
		1104 22 50
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	1008 10 00	1104 22 90
	1008 20 00	1104 22 98
	1008 90 10	1104 29 01
	1008 90 90	1104 29 03
		1104 29 05
	Wheat or meslin flour	1104 29 07
0812 10 00		1104 29 09
0812 90 10	1101 00 11	1104 29 11
0812 90 20	1101 00 15	1104 29 18
0812 90 70	1101 00 90	1104 29 30
0812 90 98	Cereal flours other than of wheat or meslin	1104 29 51
		1104 29 55
Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits	1102 10 00	1104 29 59
	1102 90 10	1104 29 81
	1102 90 30	1104 29 85
0813 20 00	1102 90 90	1104 29 89
0813 40 10		1104 30 10
0813 50 19	Cereal groats, meal and pellets	
0813 50 91	1103 11 10	Flour, meal, powder, flakes, granules and pellets of potatoes
0813 50 99	1103 11 90	
	1103 19 10	1105 10 00
Pepper	1103 19 30	1105 20 00
0904 20 10	1103 19 40	
	1103 19 90	Flour, meal and powder of the dried leguminous vegetables
Wheat and meslin	1103 20 10	
	1103 20 20	1106 10 00
1001 10 00	1103 20 30	1106 20 10
1001 90 10	1103 20 60	1106 20 90
1001 90 91	1103 20 90	1106 30 10
1001 90 99		1106 30 90
	Cereal grains otherwise worked	
Rye		Malt, whether or not roasted
	1104 12 10	
1002 00 00	1104 12 90	1107 10 11

1107 10 19	Degras, residues	1602 50 31
1107 10 91		1602 50 39
1107 10 99	1522 00 31	1602 50 80
1107 20 00	1522 00 39	1602 90 10
		1602 90 31
Other vegetable products	Sausages and similar products, of meat, meat offal or blood	1602 90 41
		1602 90 51
1212 91 20	1601 00 91	1602 90 69
1212 91 80	1601 00 99	1602 90 72
Pig fat		1602 90 74
	Other prepared or preserved meat, meat offal or blood	1602 90 76
1501 00 19		1602 90 78
1504 30 10	1602 10 00	1602 90 98
	1602 20 11	
Soya	1602 20 19	Other sugars, including chemically pure lactose
1507 10 90	1602 20 90	
1507 90 90	1602 31 11	1702 11 00
	1602 31 19	1702 19 00
Olive oil and its fractions	1602 31 30	Pasta
1509 10 10	1602 31 90	
1509 10 90	1602 32 11	1902 20 30
1509 90 00	1602 32 19	
1510 00 10	1602 32 30	Vegetables, fruit, nuts and other edible parts of plants
	1602 32 90	
Other oils and their fractions	1602 39 21	2001 10 00
	1602 39 29	2001 90 50
1510 00 90	1602 39 40	2001 90 65
Sunflower	1602 39 80	2001 90 93
	1602 41 10	2001 90 99
1512 11 91	1602 41 90	
1512 11 99	1602 42 10	Mushrooms and truffles
1512 19 90	1602 42 90	
1512 21 90	1602 49 11	2003 10 20
1512 29 90	1602 49 13	2003 10 30
	1602 49 15	2003 20 00
Rape, colza or mustard oil and fractions thereof	1602 49 19	2003 90 00
	1602 49 30	
1514 11 90	1602 49 50	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen
1514 19 90	1602 49 90	
1514 91 90		2004 10 10
1514 99 90		2004 10 99

2004 90 50	2008 20 51	2008 80 11
2004 90 91	2008 20 59	2008 80 19
2004 90 98	2008 20 71	2008 80 31
Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen	2008 20 79	2008 80 39
	2008 20 90	2008 80 50
	2008 30 11	2008 80 70
	2008 30 19	2008 80 90
2005 10 00	2008 30 31	2008 92 16
2005 20 20	2008 30 39	2008 92 18
2005 20 80	2008 30 51	2008 99 21
2005 40 00	2008 30 59	2008 99 23
2005 51 00	2008 30 79	2008 99 24
2005 59 00	2008 30 90	2008 99 28
Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar	2008 40 11	2008 99 31
	2008 40 19	2008 99 34
	2008 40 21	2008 99 36
2006 00 31	2008 40 29	2008 99 37
2006 00 35	2008 40 31	2008 99 43
2006 00 38	2008 40 39	2008 99 45
2006 00 99	2008 50 11	2008 99 46
Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes	2008 50 19	2008 99 49
	2008 50 31	2008 99 61
	2008 50 39	2008 99 62
2007 10 91	2008 50 51	2008 99 67
2007 10 99	2008 50 59	2008 99 72
2007 91 90	2008 60 11	2008 99 78
2007 99 91	2008 60 19	2008 99 99
2007 99 93	2008 60 31	
2007 99 98	2008 60 39	
	2008 60 50	Fruit juices
Fruit, nuts and other edible parts of plants	2008 60 60	2009 11 11
	2008 60 70	2009 11 19
2008 11 94	2008 60 90	2009 11 91
2008 11 98	2008 70 11	2009 19 11
2008 19 19	2008 70 19	2009 19 19
2008 19 95	2008 70 31	2009 19 91
2008 19 99	2008 70 39	2009 19 98
2008 20 11	2008 70 51	2009 21 00
2008 20 31	2008 70 59	

2009 29 11	2009 80 97	2204 30 96
2009 29 19	2009 80 99	2204 30 98
2009 29 91	2009 90 11	Other fermented beverages
2009 29 99	2009 90 19	
2009 31 11	2009 90 21	2206 00 10
2009 31 19	2009 90 29	Bran, sharps and other residues from the food industry
2009 31 51	2009 90 31	
2009 31 59	2009 90 39	2302 30 10
2009 31 91	2009 90 41	
2009 31 99	2009 90 51	2302 30 90
2009 39 11	2009 90 59	2302 40 10
2009 39 19	2009 90 73	2302 40 90
2009 39 31	2009 90 79	Oilcake and other solid residues
2009 39 39	2009 90 92	
2009 39 51	2009 90 94	2306 90 19
2009 39 55	2009 90 95	
2009 39 59	2009 90 96	Preparations of a kind used in animal feeding
2009 39 91	2009 90 97	
2009 39 95	2009 90 98	2309 10 13
2009 39 99	Other food preparations	2309 10 15
		2309 10 19
2009 41 99	2106 90 51	2309 10 33
2009 49 11		2309 10 39
2009 49 19	Wine of fresh grapes	2309 10 51
2009 49 91	2204 10 19	2309 10 53
2009 49 99		2309 10 59
2009 50 10	2204 10 99	2309 10 70
2009 50 90	2204 21 10	2309 90 33
2009 80 11	2204 21 82	2309 90 35
2009 80 19	2204 21 83	2309 90 39
2009 80 34	2204 21 98	2309 90 43
2009 80 35	2204 21 99	2309 90 49
2009 80 50	2204 29 10	2309 90 51
2009 80 61	2204 29 58	2309 90 53
2009 80 63	2204 29 75	2309 90 59
2009 80 73	2204 29 98	2309 90 70
2009 80 79	2204 29 99	Unmanufactured tobacco; tobacco refuse
2009 80 85	2204 30 10	
2009 80 86	2204 30 92	2401 10 10
	2204 30 94	

2401 10 20

2401 10 41

2401 10 49

2401 10 60

2401 20 10

2401 20 20

2401 20 41

2401 20 60

2401 20 70

JOINT DECLARATION

concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by the ESA States as originating in the Community within the meaning of this Agreement.
 2. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.
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JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the ESA States as originating in the Community within the meaning of this Agreement.
 2. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.'
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