

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART I

GENERAL IMPLEMENTING PROVISIONS

TITLE IV

ORIGIN OF GOODS

CHAPTER 2

Preferential origin

Section 3

Republics of Bosnia-Herzegovina, Croatia, Slovenia and the territory of the former Yugoslav Republic of Macedonia

Subsection 1

Definition of the concept of originating products

Article 122

1 For the purposes of Article 120, non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 2 and 3.

The provisions of the second, third and fourth subparagraphs of Article 68 (1) shall apply.

2 For a product mentioned in columns 1 and 2 of the list in Annex 20, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

- a Where in the list in Annex 20 a percentage rule is applied in determining the originating status of a product obtained in the Community or in a beneficiary Republic, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the customs value of third-country materials imported into the Community or a beneficiary Republic.
- b The term 'value' in the list in Annex 20 shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, the preceding subparagraph shall be applied *mutatis mutandis*.

Status: This is the original version (as it was originally adopted).

- c The term 'ex-works price' in the list in Annex 20 shall mean the price paid for the product to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

3 For the purposes of paragraphs 1 and 2, the operations referred to in Article 68 (3) (a) to (h) shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading.