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## ANNEX 1

## ANNEX 14

**INTRODUCTORY NOTES APPLYING TO  
THE THREE PREFERENTIAL REGIMES**

## FOREWORD

**Except where otherwise specified, these Notes apply to the three preferential regimes.**

These notes shall apply, where appropriate, to all products manufactured using non-originating materials, even if they are not subject to specific conditions contained in the lists in Annexes 15, 19 and 20 and are simply subject to the change of heading rule set out in Article 69 (1), 100 (1) and 122 (1).

**Note 1**

- 1.1. The lists in Annexes 15, 19 and 20 contain some products which do not benefit from tariff preferences but which may be used in the manufacture of products which do benefit.
- 1.2. 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 column 3. Where, in some cases, the entry in the first column is preceded by an “ex”, this signifies that the rule in column 3 applies only to the part of that heading or chapter as described in column 2.
- 1.3. 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 rule in column 3 applies 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.
- 1.4. 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 rule in column 3.

**Note 2**

- 2.1. In the case of any heading not in the list or any part of a heading that is not in the list, the “change of heading” rule set out in Articles 69 (1) 100 (1) and 122 (1) applies. If a ‘change of heading’ condition applies to any entry in the list, then it is contained in the rule in column 3.
- 2.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 2.3. 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.

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- 2.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

*For example:*

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

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

- 2.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out taken as a whole, is insufficient within the meaning of Articles 70, 100 (3) and 122 (3).
- 2.6. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3 for the interpretation of the Harmonized System, the unit of qualification shall be determined in respect of each item in the set: this provision is equally applicable to sets of headings No 6308, 8206 and 9605.

Accordingly, it follows that:

- 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,
- 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 origin rules,
- where, under General Rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for the purposes of determining origin.

### **Note 3**

- 3.1. 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 origin. Thus if a rule says 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.
- 3.2. 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.

*For example:*

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The rule for fabrics says 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; one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

*For example:*

The rule for sewing machines specifies that both the thread tension mechanism used and the zigzag mechanism used must originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 3.3. When 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.

*For example:*

If a rule specifically excludes the use of cereals or their derivatives this would not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

*For example:*

In the case of an article 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.

See also Note 6.2. in relation to textiles.

- 3.4. If in a rule the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentage must not be exceeded in relation to the particular materials they apply to.

#### **Note 4**

- 4.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term “natural fibres” includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2. The term “natural fibres” includes horsehair of heading No 0503, silk of heading No 5002 and 5003 as well as the wood fibres, fine or coarse animal hair of headings No 5101 to 5105, the cotton fibres of headings No 5201 to 5203 and the other vegetable fibres of headings No 5301 to 5305.
- 4.3. 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.
- 4.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings No 5501 to 5507.

#### **Note 5** (Occupied Territories and beneficiary Republics)

- 5.1. In the case of the products classified within those headings in the list to which a reference is made to this Note, the conditions set out in column 3 of the list shall not be

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applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 5.3 and 5.4 below).

- 5.2. However, this tolerance 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,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

*For example:*

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

*For 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 up to a weight of 10 % of the fabric.

*For 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.

*For 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.

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*For example:*

A carpet with tufts made from both artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 5.3. In the case of fabrics incorporating “yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped” this tolerance is 20 % in respect of this yarn.
- 5.4. In the case of fabrics 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 films of plastic film, this tolerance is 30 % in respect of this strip.

#### **Note 6**

##### **Occupied Territories and beneficiary Republics**

- 6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials with the exception of linings and interlinings 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 they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex works price of the product.

##### **GSP, Occupied Territories and beneficiary Republics**

- 6.2. Materials which are not classified within Chapters 50 to 63 may be used freely, whether or not they contain textiles.

*Example:*

If a rule in the list provides that for a particular textile item, such as trousers, yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.
- 6.4. Labels, badges and logos made of textile fabrics do not have to satisfy the conditions set out in column 3 when they are incorporated into a product falling under section XI of the Harmonized System.

#### **Note 7**

- 7.1. For the purposes of headings No 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<sup>(1)</sup>;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;

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- (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.
- 7.2. For the purposes of headings No 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;
  - (k) (in respect of heavy oils falling within heading No ex 2710 only) desulphurization with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - (l) (in respect of products falling within heading No 2710 only) deparaffining by a process other than filtering;
  - (m) 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;
  - (n) (in respect of fuel oils falling within heading No 2710 only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
  - (o) (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.
- 7.3. For the purpose of headings No ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering,

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colouring, marketing obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations do not confer origin.

## ANNEX 2

Annexes 31, 32, 33 and 34 of Regulation (EEC) No 2454/93 shall be amended as follows:

- The separation between the second and third subdivisions of box 33 of the single administrative document shall be moved one-tenth of an inch (2,54 mm) to the left.
- Annex 38 of Regulation (EEC) No 2454/93 shall be amended as follows:

The text referring to box 33 is hereby replaced by the following:

*First subdivisions (eight digits)*

To be completed in accordance with the combined nomenclature.

*Second subdivision (two characters)*

To be completed in accordance with the Taric code (two characters for the application of specific Community measures in respect of formalities to be completed at destination).

*Third subdivision (four characters)*

To be completed in accordance with the Taric code (first additional code).

*Fourth subdivision (four characters)*

To be completed in accordance with the Taric code (second additional code).

*Fifth subdivision (four characters)*

Codes to be adopted by the Member States concerned).

## ANNEX 3

## ANNEX 69

### **LIST OF USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE 522 AND ARTICLE 818**

Unless otherwise specified, none of the following handlings may give rise to a different eight-digit CN code.

- I. Simple operations to ensure the preservation of the import goods in good condition during storage:**
  1. Ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage insofar as it concerns simple operations, application and removal of protective coating for transport.

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2. Stocktaking, sampling and weighting of the goods.
  3. Removal of damaged or contaminated components.
  4. Conservation by means of irradiation or the addition of preservatives.
  5. Treatment against parasites.
  6. Any treatment by lowering the temperature, even if this results in a different eight-digit CN code.
- II. The following operations improving the presentation or marketability of the import goods:**
1. Stemming and/or pitting of fruit.
  2. Assembly and mounting of goods, only if this concerns the mounting onto a complete product of accessories which do not play an essential role in the manufacture of the product, even if this results in a different eight-digit CN code for the mounted goods or accessories<sup>(2)</sup>.
  3. Desalination, cleaning and butting of hides.
  4. Addition to goods, of one or more different types of goods, in as long as this addition is relatively small and does not change the nature of the original goods<sup>(3)</sup>, even if this results in a different eight-digit CN code for the added goods; the added goods could also be products which were placed under the warehousing regime, or which were placed in the free zone or free warehouse.
  5. The dilution of fluids, even if this results in a different eight-digit CN code.
  6. The mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods.
  7. Dividing of goods if only simple operations are involved.
- III. The following operations preparing the import goods for distribution or resale:**
1. Sorting, mechanical filtering, classification and shifting.
  2. Adjusting and regulating.
  3. Packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit CN code.
  4. The affixing and altering of marks, seals, labels, price tags or other similar distinguishing signs; this may not give rise to the obtaining of an apparent origin different from the real one.
  5. Testing, adjusting and putting into working order of machines, apparatus and vehicles, if only simple operations are involved.
  6. Testing in order to control the compliance with European technical standards.
  7. Cutting up and breaking down of dried fruits or vegetables.
  8. Anti-rust treatment.



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9. Reconstruction of the goods after transport.
10. The raising of temperature in order to allow the goods to be transported.
11. Ironing of textiles.
12. Electrostatic treatment of textiles.

#### ANNEX 4

#### ANNEX 69a

#### **LIST OF DEROGATIONS REFERRED TO IN ARTICLE 510 (3).**

Retail sales in a customs warehouse or a type E warehouse under the customs warehousing procedure shall be allowed in the following cases:

1. Sales with relief from import duties to travellers in international traffic.
2. Sales with relief from import duties under diplomatic arrangements or consular arrangements.
3. Sales with relief from import duties to members of international organizations.
4. Sales with relief from import duties to NATO forces.

#### ANNEX 5

#### ANNEX 96

#### **LIST OF GOODS REFERRED TO IN ARTICLE 697 (2) FOR WHICH TEMPORARY IMPORTATION MAY BE CARRIED OUT WITH PRESENTATION OF THE ATA CARNET**

1. Professional equipment.  
(Article 671)
2. Goods for display or use at an exhibition, fair, meeting or similar event.  
(Article 673)
3. Pedagogic material and scientific equipment, spare parts and accessories, tools especially designed for the maintenance, checking, calibration or repair of such material or equipment.  
(Article 674)
4. Medical, surgical and laboratory equipment.  
(Article 677)

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5. Disaster relief materials.

(Article 678)

6. Packings in respect of which a written declaration may be required.

(Article 679)

7. Goods of any kind which are to be subjected to tests, experiments or demonstrations, including the tests and experiments required for type-approval procedures, but excluding any tests, experiments or demonstrations constituting a gainful activity.

(Article 680 (1) (d))

8. Goods of any kind to be used to carry out tests, experiments or demonstrations, but excluding any tests, experiments or demonstrations constituting a gainful activity.

(Article 680 (1) (e))

9. Samples, i. e. articles which are representative of a particular category of goods already produced or which are examples of goods the production of which is contemplated, but not including identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

(Article 680 paragraph 1 (f))

10. Replacement means of production made temporarily available free of charge to the importer by or on the initiative of the supplier of similar means of production to be subsequently imported for release into free circulation or of means of production re-installed after repair.

(Article 681)

11. Works of art imported for the purposes of exhibition, with a view to possible sale.

(Article 682 (1) (c))

12. Positive cinematograph films, printed and developed, intended for viewing prior to commercial use.

(Article 683 (a))

13. Films, magnetic tapes and magnetized films which are intended to be provided with a soundtrack, dubbed or copied.

(Article 683 (b))

14. Films demonstrating the nature or the operation of foreign products or equipment, provided that they are not intended for public showing for charge.

(Article 683 (c))

15. Data-carrying media, sent free of charge for use in automatic data-processing.

(Article 683 (d))

16. Articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose.

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(Article 683 (e))

17. Live animals of any species imported for dressage, training or breeding purposes or in order to be given veterinary treatment.

(Article 685 paragraph 2 (a))

18. Tourist publicity material.

(Article 684 (a))

19. Welfare material for seafarers.

(Article 686)

20. Various equipment used, under the supervision and responsibility of a public authority, for the building, repair or maintenance of infrastructure of general importance in frontier zones.

(Article 687)

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- (1) See additional explanatory note 4 (b) to Chapter 27 of the combined nomenclature.
- (2) For example: mounting of a radio or windscreen wipers on a motor vehicle.
- (3) For example: the addition of additives, butane or lead to petrol, addition of orange pulp, orange oils or orange flavours to orange juice, etc.

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**Changes and effects yet to be applied to :**

- Regulation implicit repeal by [EUR 2016/481](#) Regulation