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(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 1602/2000

of 24 July 2000

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, as last amended by European Parliament and Council Regulation (EC) No 955/1999⁽²⁾ (hereinafter 'the Code'), and in particular Article 249 thereof,

Whereas:

- (1) In order to ensure the uniform treatment of applications for binding tariff information (BTI), and improved security for BTI, it is necessary to introduce a common application form for BTI.
- (2) The conditions governing the granting of favourable tariff treatment to goods by reason of their nature are being associated with the tariff classification for such goods in accordance with a single text in the Combined Nomenclature. The old provisions contained in Commission Regulation (EEC) No 2454/93⁽³⁾, as last amended by Regulation (EC) No 1662/1999⁽⁴⁾, therefore have to be deleted.
- (3) The Community's rules of origin applicable to the generalised system of preferences (GSP) provide for regional cumulation to apply, *inter alia*, to those countries which are members of the Association of South-East Asian Nations (ASEAN). These provisions for regional cumulation should apply to Cambodia, which joined ASEAN on 30 April 1999. The countries which are members of the South Asian Association for Regional Cooperation (SAARC) should be able to benefit

from the provisions for regional cumulation, once they have fulfilled the initial obligations for administrative cooperation as required by the Community.

- (4) The layout and relevant origin criteria of Sections 1 and 2 of Chapter 2 of Title IV of Part I concerning the GSP and the successor States of the former Yugoslavia, should be standardised, with due account being taken of the specific nature of each of the sets of preferential arrangements.
- (5) The abovementioned provisions should no longer apply to the West Bank and the Gaza Strip, since these territories benefit from conventional preferential tariff measures.
- (6) Autonomous measures for Albania have been adopted, by Council Regulation (EC) No 1763/1999⁽⁵⁾.
- (7) Measures for imports of wine originating in the former Yugoslav Republic of Macedonia and the Republic of Slovenia have been adopted, by Council Regulation (EC) No 6/2000⁽⁶⁾.
- (8) In the interests of clarity, the text of Articles 66 to 123 should be republished in its entirety.
- (9) The forms provided for by the Universal Postal Union for the declaration of consignments sent by letter or parcel post have been replaced.
- (10) As part of the simplification and rationalisation of customs regulations and procedures it is desirable to increase the flexibility of end-use customs supervision to meet the needs of the diversifying internal market, making it a useful instrument for several sectors. This

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 119, 7.5.1999, p. 1.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 197, 29.7.1999, p. 25.

⁽⁵⁾ OJ L 211, 11.8.1999, p. 1.

⁽⁶⁾ OJ L 2, 5.1.2000, p. 1.

flexibility needs to be balanced by an increased efficiency of customs supervision to prevent fraud and misuse of favourable tariff treatments as well as reduced duty rates on account of the end-use of certain goods.

(11) This requires the rules provided for by Article 82 of the Code to be made applicable to the favourable tariff treatment granted under Article 21 of the Code. The customs supervision system provided for by the present Regulation is based on an authorisation issued by the customs authorities and applies to end-use referred to in Article 82 of the Code in so far as the provisions in force require such authorisation.

(12) Articles 463 to 470 give effect to Article 843 where the transit procedure is used. It is advisable in the interests of consistency to group the common provisions together under Article 843.

(13) The provisions dealing with control copy T5 set out a procedure which should be applied to goods regardless of the customs procedure for which they have been entered, when so required by Community customs or other rules. These provisions should be moved to a new part.

(14) It is also desirable to harmonise the measures to be applied in cases where the Community rules using this system of control stipulate a guarantee or time limit and the prescribed use and/or destination is found not to have been fully complied with.

(15) To improve checks based on the use of control copy T5, certain data identifying the means of transport should be furnished more precisely. The specimen copies in Annex 63, and the explanatory notes in Annex 66 regarding the relevant boxes, should therefore be amended. There is nothing to prevent two or more control copies T5 being used simultaneously but for different purposes.

(16) In some areas, there are specific rules governing traders' responsibilities and the lodging and release of guarantees, in particular, with regard to the common agricultural policy in Commission Regulation (EEC) No 2220/85⁽¹⁾, as last amended by Regulation (EC) No 1932/1999⁽²⁾. In order to accommodate such cases, provision should be made for exemptions from the rules.

(17) The lists concerning unit values require updating.

(18) It is desirable on economic grounds to extend order No 14 of the list in Annex 87, and there is a need to update it.

(19) The measures provided for by this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

1. Article 1a is replaced by the following:

'Article 1a

For the purposes of applying Articles 291 to 300, the countries of the Benelux Economic Union shall be considered as a single Member State.'

2. In Article 6(1) the following subparagraph is added:

'Applications for binding tariff information shall be made by means of a form conforming to the specimen shown in Annex 1B.'

3. Article 8(1) is replaced by the following text:

'1. A copy of the application for binding tariff information (Annex 1B), a copy of the notification (copy No 2 of Annex 1) and the facts (copy No 4 of the same Annex), or a copy of the binding origin information notified and the facts, shall be transmitted to the Commission without delay by the customs authorities of the Member State concerned. Such transmission shall be effected by electronic means.'

4. Part I, Title III, 'Favourable tariff treatment by reason of the nature of the goods', (Articles 16 to 34) is deleted.

5. In Part I, Title IV, Chapter 2 (Articles 66 to 123) is replaced by the following:

'CHAPTER 2

Preferential origin

Article 66

For the purposes of this Chapter:

(a) "manufacture" means any kind of working or processing including assembly or specific operations;

⁽¹⁾ OJ L 205, 3.8.1985, p. 5.

⁽²⁾ OJ L 240, 10.9.1999, p. 11.

- (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" in the list in Annex 15 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" in the list in Annex 15 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 the beneficiary country within the meaning of Article 67(1) or in the beneficiary republic within the meaning of Article 98(1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;
- (h) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised System;
- (i) "classified" refers to the classification of a product or material under a particular heading;
- (j) "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 document, by a single invoice.

Section 1

Generalised system of preferences

Subsection 1

Definition of the concept of originating products

Article 67

1. For the purposes of the provisions concerning generalised tariff preferences granted by the Community to

products originating in developing countries (hereinafter referred to as "beneficiary countries"), the following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article 68;
- (b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 69.

2. For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

3. Paragraph 1 shall apply *mutatis mutandis* in order to establish the origin of the products obtained in the Community.

4. In so far as Norway and Switzerland grant generalised tariff preferences to products originating in the beneficiary countries referred to in paragraph 1 and apply a definition of the concept of origin corresponding to that set out in this section, products originating in the Community, Norway or Switzerland which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

The provisions of the first subparagraph shall apply only to products originating in the Community, Norway or Switzerland (according to the rules of origin relative to the tariff preferences in question) which are exported direct to the beneficiary country.

The provisions of the first subparagraph shall not apply to products falling within Chapters 1 to 24 of the Harmonised System.

The Commission shall publish in the *Official Journal of the European Communities* (C series) the date from which the provisions laid down in the first and second subparagraphs shall apply.

5. The provisions of paragraph 4 shall apply on condition that Norway and Switzerland grant, by reciprocity, the same treatment to Community products.

Article 68

1. The following shall be considered as wholly obtained in a beneficiary country or in the Community:

- (a) mineral products extracted from its soil or from its seabed;

- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside its territorial waters by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- (k) goods produced there exclusively from products specified in (a) to (j).

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

- which are registered or recorded in the beneficiary country or in a Member State,
- which sail under the flag of a beneficiary country or of a Member State,
- which are at least 50 % owned by nationals of the beneficiary country or of Member States or by a company having its head office in that country or in one of those Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary country or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or to the Member States or to public bodies or nationals of that beneficiary country or of the Member States,

— of which the master and officers are nationals of the beneficiary country or of the Member States, and

— of which at least 75 % of the crew are nationals of the beneficiary country or of the Member States.

3. The terms "beneficiary country" and "Community" shall also cover the territorial waters of that country or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 69

For the purposes of Article 67, products which are not wholly obtained in a beneficiary country or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing, and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated shall not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 70

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 69 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations),
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

- (c) (i) changes of packing and breaking-up and assembly of packages,
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary country or in the Community;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more of the operations specified in (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in either a beneficiary country or the Community 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 70a

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

Accordingly, it follows that:

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

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

Article 71

1. By way of derogation from the provisions of Article 69, non-originating materials may be used in the

manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentage are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 72

1. By way of derogation from Article 67, for the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein with the meaning of that Article, products originating in any of the countries of that regional group and used in further manufacture in another country of the group shall be treated as if they originated in the country of further manufacture (regional cumulation).

2. The country of origin of the final product shall be determined in accordance with Article 72a.

3. Regional cumulation shall apply to four separate regional groups of beneficiary countries benefiting from the generalised system of preferences:

- (a) the Association of South-East Asian Nations (ASEAN) (Brunei-Darussalam, Cambodia⁽¹⁾, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam);
- (b) the Central American Common Market (CACM) (Costa Rica, Honduras, Guatemala, Nicaragua, Panama⁽²⁾, El Salvador);
- (c) the Andean Community (Bolivia, Colombia, Ecuador, Peru, Venezuela);
- (d) the South Asian Association for Regional Cooperation (SAARC) (Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka)⁽³⁾.

4. The expression "regional group" shall be taken to mean the ASEAN, the CACM, the Andean Community or the SAARC, as the case may be.

⁽¹⁾ With entry into force on 1.9.1999.

⁽²⁾ With entry into force on 1.7.2000.

⁽³⁾ The Commission shall publish, in the *Official Journal of the European Communities* (C series) the date on which these countries fulfilled the obligations laid down in Article 72b.

Article 72a

1. When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out, provided that:

- (a) the value added there, as defined in paragraph 3, is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and
- (b) the working or processing carried out there exceeds that set out in Article 70 and, in the case of textile products, also those operations referred to at Annex 16.

2. When the conditions of original in paragraph 1(a) and (b) are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

3. "Value added" means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

4. Proof of the originating status of goods exported from a country of a regional group to another country of the same group to be used in further working or processing, or to be re-exported where no further working or processing takes place, shall be established by a certificate of origin Form A issued in the first country.

5. Proof of the originating status, acquired or retained under the terms of Article 72, this Article and Article 72b, of goods exported from a country of a regional group to the Community, shall be established by a certificate of origin Form A issued or an invoice declaration made out in that country on the basis of a certificate of origin Form A issued according to the provisions of paragraph 4.

6. The country of origin shall be marked in box 12 of the certificate of origin Form A or on the invoice declaration, that country being:

- in the case of products exported without further working or processing according to paragraph 4, the country of manufacture;
- in the case of products exported after further working or processing, the country of origin as determined in accordance with paragraph 1.

Article 72b

1. Articles 72 and 72a shall apply only where:

- (a) the rules regulating trade in the context of regional cumulation, as between the countries of the regional group, are identical to those laid down in this section;
- (b) each country of the regional group has undertaken to comply or ensure compliance with the terms of this section and to provide the administrative cooperation necessary both to the Community and to the other countries of the regional group in order to ensure the correct issue of certificates of origin Form A and the verification of certificates of origin Form A and invoice declarations.

This undertaking shall be transmitted to the Commission through the Secretariat of the regional group.

The Secretariats are as follows:

- the ASEAN General Secretariat,
- Secretaría de Integración Económica Centroamericana (SIECA),
- the Junta del Acuerdo de Cartagena,
- the SAARC Secretariat,

as the case may be.

2. The Commission shall inform the Member States when the conditions set out in paragraph 1 have been satisfied, in the case of each regional group.

3. Article 78(1)(b) shall not apply to products originating in any of the countries of the regional group when they pass through the territory of any of the other countries of the regional group, whether or not further working or processing take place there.

Article 73

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 74

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating products. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the

non-originating products does not exceed 15 % of the ex-works price of the set.

Article 75

In order to determine whether a product is an originating product, 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 76

1. Derogations from the provisions of this section may be made in favour of the least-developed beneficiary countries benefiting from the generalised system of preferences when the development of existing industries or the creation of new industries justifies them. The least-developed beneficiary countries are listed in the Council Regulations and the ECSC Decision concerning the application of generalised tariff preferences. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request in accordance with paragraph 3.

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

- (a) cases where the application of existing rules of origin would affect significantly the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to cases where this could lead to business closures;
- (b) 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 encouraging implementation of the investment programme would enable the rules to be satisfied by stages;
- (c) the economic and social impact of the decision to be taken especially in respect of employment in the beneficiary countries and the Community.

3. In order to facilitate the examination of requests for derogation, the country making the request shall 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,
- manufacturing process,
- value added,
- the number of employees in the enterprise concerned,
- the anticipated volume of the exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested,
- other observations.

4. The Commission shall present the derogation-request to the Committee. It shall be decided on according to the procedure laid down in Article 249 of the Code.

5. Where use is made of a derogation, the following phrase must appear in box 4 of the certificate of origin Form A, or on the invoice declaration laid down in Article 89:

“Derogation – Regulation (EC) No .../...”.

6. The provisions of paragraphs 1 to 5 shall apply to any prolongations.

Article 77

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the beneficiary country or in the Community.

If originating products exported from the beneficiary country or from the Community to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

- the products returned are the same as those which were exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 78

1. The following shall be considered as transported direct from the beneficiary country to the Community or from the Community to the beneficiary country:

- (a) products transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where Article 72 is applied;
- (b) products constituting one single consignment transported through the territory of countries other than the beneficiary country or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) products transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the Community or to the beneficiary country, provided that the products remain under the surveillance of the customs authorities of the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (d) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or of the Community.

2. Evidence that the conditions specified in paragraph 1(b) and (c) have been fulfilled shall be supplied to the competent customs authorities by the production of:

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

Article 79

1. Originating products sent from a beneficiary country for exhibition in another country and sold after the exhibition for importation into the Community shall benefit, on importation, from the tariff preferences referred to in Article 67, provided that the products meet the

requirements of this section entitling them to be recognised as originating in the beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- (a) an exporter has consigned these products from the beneficiary country directly 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 the Community;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A certificate of origin Form A shall be submitted to the Community customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and 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 organized 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.

Subsection 2

Proof of origin

Article 80

Products originating in the beneficiary country shall benefit from the tariff preferences referred to in Article 67, on submission of either:

- (a) a certificate of origin Form A, a specimen of which appears in Annex 17; or
- (b) in the cases specified in Article 89(1), a declaration, the text of which appears in Annex 18, 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 (hereinafter referred to as the "invoice declaration").

(a) CERTIFICATE OF ORIGIN FORM A

Article 81

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 67, provided that they have been transported directly within the meaning of Article 78, on submission of a certificate of origin Form A, issued by the customs authorities or by other competent governmental authorities of the beneficiary country, provided that the latter country:

- has communicated to the Commission the information required by Article 93, and
- assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. A certificate of origin Form A may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to in Article 67.

3. A certificate of origin Form A shall be issued only on written application from the exporter or his authorised representative.

4. The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

5. The certificate shall be issued by the competent governmental authorities of the beneficiary country if the products to be exported can be considered as products originating in that country within the meaning of Subsection 1. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.

6. For the purposes of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

7. It shall be the responsibility of the competent governmental authorities of the beneficiary country to ensure that certificates and applications are duly completed.

8. The completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall be duly completed by indicating "European Community" or one of the Member States.

9. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, shall be handwritten.

Article 82

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of general rule 2(a) of the Harmonised System and falling within Section XVI or XVII or heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 83

Since the certificate of origin Form A constitutes the documentary evidence for the application of provisions concerning the tariff preferences referred to in Article 67, it shall be the responsibility of the competent governmental authorities of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

Article 84

Proofs of origin shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures laid down in Article 62 of the Code. 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 application of this section.

Article 85

1. By way of derogation from Article 81(5), a certificate of origin Form A 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 competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

2. The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a

certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported.

3. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement "Issued retrospectively" or "Délivré a posteriori".

Article 86

1. In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word "Duplicate" or "Duplicata", together with the date of issue and the serial number of the original certificate.

2. For the purposes of Article 90b, the duplicate shall take effect from the date of the original.

Article 87

1. When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the Community or to Switzerland or Norway. The replacement certificate(s) of origin Form A shall be issued by the customs office under whose control the products are placed.

2. The replacement certificate issued in application of paragraph 1 or Article 88 shall be regarded as the definitive certificate of origin for the products to which it refers. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued.

Box 4 shall contain the words "Replacement certificate" or "Certificat de remplacement", as well as the date of issue of the original certificate of origin and its serial number.

The name of the re-exporter shall be given in box 1.

The name of the final consignee may be given in box 2.

All particulars or the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9.

References the re-exporter's invoice shall be given in box 10.

The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

4. The customs office which is requested to perform the operation referred to in paragraph 1 should note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years.

5. A photocopy of the original certificate may be annexed to the replacement certificate.

6. In the case of products which benefit from the tariff preferences referred to in Article 67, under a derogation granted in accordance with the provisions of Article 76, the procedure laid down in this Article shall apply only when such products are intended for the Community.

Article 88

Originating products within the meaning of this section shall be eligible on importation into the Community to benefit from the tariff preferences referred to in Article 67 on production of a replacement certificate of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent governmental authorities of the beneficiary country, provided that the conditions laid down in Article 78 have been satisfied and provided that Norway or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates issued. The verification procedure laid down in Article 94 shall apply *mutatis mutandis*. The time limit laid down in Article 94(3) shall be extended to eight months.

(b) INVOICE DECLARATION

Article 89

1. The invoice declaration may be made out:

(a) by an approved Community exporter within the meaning of Article 90, 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, and provided that the assistance referred to in Article 81(1) shall apply to this procedure.

2. An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a beneficiary country, and fulfil the other requirements of this section.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental 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 section.

4. An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 18. 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 90 shall not be required to sign such declarations provided that he gives the customs authorities 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. In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- (a) one invoice declaration shall be made out for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

Article 90

1. The customs authorities of the Community may authorise any exporter, hereinafter referred to as an "approved exporter", who makes frequent shipments of products originating in the Community within the

meaning of Article 67(2), and who offers, 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 section, to make out invoice declarations, irrespective of the value of the products concerned.

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 approval 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 improper use of the authorisation.

Article 90a

1. Evidence of the originating status of Community products within the meaning of Article 67(2) shall be furnished by either:

- (a) the production of an EUR.1 movement certificate, a specimen of which is set out in Annex 21; or
- (b) the production of a declaration as referred to in Article 89.

2. The exporter or his authorised representative shall enter "GSP beneficiary countries" and "EC", or "Pays bénéficiaires du SPG" and "CE", in box 2 of the movement certificate EUR.1.

3. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

Article 90b

1. A proof of origin shall be valid for 10 months from the date of issue in the exporting country, and shall 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 the tariff preferences referred to in Article 67, 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.

4. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

Article 90c

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 benefiting from the tariff preferences referred to in Article 67 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section and where there is no doubt as to the veracity of such a declaration.

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.

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 91

1. When Article 67(2), (3) or (4) applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in the Community, Norway or Switzerland are used shall rely on the EUR.1 movement certificate or, where necessary, the invoice declaration.

2. Box 4 of certificates of origin Form A issued in the cases set out in paragraph 1 shall contain the remark "EC cumulation", "Norway cumulation", "Switzerland cumulation", or "Cumul CE", "Cumul Norvège", "Cumul Suisse".

Article 92

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, in the EUR.1 movement certificate or in an invoice declaration, 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 certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

Obvious formal errors such as typing errors on a certificate of origin Form A, an EUR.1 movement certificate or an invoice declaration 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 that document.

Subsection 3

Methods of administrative cooperation

Article 93

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however,

when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps mentioned in this paragraph.

2. The Commission shall publish, in the *Official Journal of the European Communities* ("C" series), the date on which the new beneficiary countries referred to in Article 97 met the obligations set out in paragraph 1.

3. The Commission shall send, to the beneficiary countries, specimen impressions of the stamps used by the customs authorities of the Member States for the issue of EUR.1 movement certificates.

Article 93a

For the purposes of the provisions concerning the tariff preferences referred to in Article 67, every beneficiary country shall comply or ensure compliance with the rules concerning the origin of the products, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative cooperation.

Article 94

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities in the Community 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 section.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities in the Community shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. 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.

If the said authorities decide to suspend the granting of the tariff preferences referred to in Article 67 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such

verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country or in the Community.

4. In the case of certificates of origin Form A issued in accordance with Article 91, the reply shall include a copy (copies) of the EUR.1 movement certificate(s) or, where necessary, of the corresponding invoice declaration(s).

5. If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 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, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

The provisions of the first subparagraph shall apply between the countries of the same regional group for the purposes of the subsequent verification of the certificates of origin Form A issued in accordance with this section.

6. Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.

7. For the purposes of the subsequent verification of certificates of origin Form A, copies of the certificates, as well as any export documents referring to them, shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary country.

Article 95

Article 78(1)(c) and Article 88 shall apply only in so far as Norway and Switzerland, in the context of tariff preferences granted by them to certain products

originating in developing countries, apply provisions similar to those of the Community.

The Commission shall inform the Member States' customs authorities of the adoption by Norway and Switzerland of such provisions and shall notify them of the date from which the provisions of Article 78(1)(c) and Article 88, and the similar provisions adopted by Norway and Switzerland, are applied.

These provisions shall apply on condition that the Community, Norway and Switzerland have concluded an agreement stating, among other things, that they shall provide each other with the necessary mutual assistance in matters of administrative cooperation.

Subsection 4

Ceuta and Melilla

Article 96

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in Ceuta and Melilla.

2. This Section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary country benefiting from the generalised system of preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3. Ceuta and Melilla shall be regarded as a single territory.

4. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5. The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.

Subsection 5

Final provision

Article 97

When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in the relevant Council Regulations or the ECSC Decision, goods originating in that country or territory may benefit from the generalised system of preferences on condition

that they were exported from the beneficiary country or territory on or after the date referred to in Article 93(2).

Section 2

Republics of Albania, Bosnia and Herzegovina, and Croatia; former Yugoslav Republic of Macedonia (for certain wines), Republic of Slovenia (for certain wines)

Subsection 1

Definition of the concept of originating products

Article 98

1. For the purposes of the provisions concerning tariff preferences granted by the Community to certain products originating in the Republics of Albania, Bosnia and Herzegovina, and Croatia, in the former Yugoslav Republic of Macedonia (for certain wines) and in the Republic of Slovenia (for certain wines) (hereinafter referred to as "beneficiary republics"), the following products shall be considered as originating in a beneficiary republic:

- (a) products wholly obtained in that beneficiary republic with the meaning of Article 99;
- (b) products obtained in that beneficiary republic, in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 100.

2. For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary republic to working or processing going beyond that described in Article 101 shall be considered as originating in that beneficiary republic.

3. Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Community.

Article 99

1. The following shall be considered as wholly obtained in a beneficiary republic or in the Community:

- (a) mineral products extracted from its solid or from its seabed;
- (b) vegetable products harvested there;

- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea-fishing and other products taken from the sea outside the territorial waters by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there, fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- (k) goods produced there exclusively from products specified in (a) to (j).

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

- which are registered or recorded in the beneficiary republic or in a Member State,
- which sail under the flag of a beneficiary republic or of a Member State,
- which are owned to the extent of at least 50 % by nationals of the beneficiary republic or of Member States or by a company with its head office in that republic or in one of the Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary republic or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary republic or to the Member States or to public bodies or nationals of that beneficiary republic or of the Member States,
- of which the master and officers are nationals of the beneficiary Republic or of the Member States, and

— of which at least 75 % of the crew are nationals of the beneficiary republic or of the Member States.

3. The terms "beneficiary republic" and "Community" shall also cover the territorial waters of that republic or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary republic or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 100

For the purposes of Article 98, products which are not wholly obtained in a beneficiary republic or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 101

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 100 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading-out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking-up and assembly of packages,

- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary republic or in the Community;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more of the operations specified in (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in either a beneficiary republic or the Community 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 101a

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

Accordingly, it follows that:

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

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

Article 102

1. By way of derogation from the provisions of Article 100, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 103

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 regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 104

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

Article 105

In order to determine whether a product is an originating product, 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 106

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the beneficiary republic or in the Community.

If originating products exported from the beneficiary republic or from the Community to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

— the products returned are the same as those which were exported, and

— they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 107

1. The following shall be considered as transported directly from the beneficiary republic to the Community or from the Community to the beneficiary republic:

(a) products transported without passing through the territory of any other country;

(b) products constituting one single consignment transported through the territory of countries other than the beneficiary republic or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;

(c) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary republic or of the Community.

2. Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of:

(a) a single transport document covering the passage from the exporting country through the country of transit; and

(b) a certificate issued by the customs authorities of the country of transit:

— giving an exact description of the products,

— stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and

— certifying the conditions under which the products remained in the country of transit;

(c) or, failing these, any substantiating documents.

Article 108

1. Originating products, sent from a beneficiary republic for exhibition in another country and sold after the exhibition for importation into the Community, shall benefit on importation from the tariff preferences referred to in Article 98, provided that they meet the requirements of this section entitling them to be recognised as originating in that beneficiary republic and provided that it is shown to the satisfaction of the competent Community customs authorities that:

(a) an exporter has consigned the products from the beneficiary republic directly 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 the Community;

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

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

2. An EUR.1 movement certificate shall be submitted to the Community customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and 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.

Subsection 2

Proof of origin

Article 109

Products originating in the beneficiary republic shall benefit from the tariff preferences referred to in Article 98, on submission of either:

(a) an EUR.1 movement certificate, a specimen of which appears in Annex 21, or

(b) in the cases specified in Article 116(1), a declaration, the text of which appears in Annex 22, 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 (hereinafter referred to as the "invoice declaration").

(a) EUR.1 MOVEMENT CERTIFICATE

Article 110

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 98, provided they have been transported directly with the meaning of Article 107, on submission of an EUR.1 movement certificate issued by the customs or other competent governmental authorities of Albania, Bosnia and Herzegovina, Croatia, the former Yugoslav Republic of Macedonia or Slovenia, on condition that those beneficiary republics:

- have communicated to the Commission the information required by Article 121, and
- assist the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. An EUR.1 movement certificate may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to on Article 98.

3. An EUR.1 movement certificate shall be issued only on written application from the exporter or his authorised representative. Such application shall be made on a form, a specimen of which appears in Annex 21, which shall be completed in accordance with the provisions of this subsection.

Applications for EUR.1 movement certificates shall be kept for at least three years by the competent authorities of the exporting beneficiary republic or Member State.

4. The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of an EUR.1 movement certificate.

The exporter shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the

correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of their accounts and to any check by the said authorities on the circumstances in which the products were obtained.

5. The EUR.1 movement certificate shall be issued by the competent governmental authorities of the beneficiary republics or by the customs authorities of the exporting Member State, if the products to be exported can be considered as originating products within the meaning of this section.

6. Since the EUR.1 movement certificate constitutes the documentary evidence for the application of the preferential arrangements set out in Article 98, it shall be the responsibility of the competent governmental authorities of the beneficiary republic or of the customs authorities of the exporting Member State to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities of the beneficiary republic or the customs authorities of the exporting member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the competent governmental authorities of the beneficiary republic or of the customs authorities of the exporting Member State to ensure that the forms referred to in paragraph 1 are duly completed.

9. The date of issue of the EUR.1 movement certificate shall be indicated in that part of the certificate reserved for the customs authorities.

10. An EUR.1 movement certificate shall be issued by the competent authorities of the beneficiary republic or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as the export has taken place or is ensured.

Article 111

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of general rule 2(a) of the Harmonised System and falling within Section XVI or XVII or within heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 112

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 62 of the Code. 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 application of this section.

Article 113

1. By way of derogation from Article 110(10), an EUR.1 movement certificate 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 competent authorities that an EUR.1 movement certificate was issued but was not accepted at importation for technical reasons.

2. The competent authorities may issue an EUR.1 movement certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that an EUR.1 movement certificate satisfying the provisions of this section was not issued when the products in question were exported.

3. EUR.1 movement certificates issued retrospectively shall be endorsed with one of the following phrases:

- "EXPEDIDO A POSTERIORI",
- "UDSTEDT EFTERFØLGENDE",
- "NACHTRÄGLICH AUSGESTELLT",
- "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ",
- "ISSUED RETROSPECTIVELY",
- "DÉLIVRÉ A POSTERIORI",
- "RILASCIATO A POSTERIORI",
- "AFGEGEVEN A POSTERIORI",
- "EMITIDO A POSTERIORI",
- "ANNETTU JÄLKIKÄTEEN",
- "UTFÄRDAT I EFTERHAND".

4. The endorsement referred to in paragraph 3 shall be inserted in the "Remarks" box of the EUR.1 movement certificate.

Article 114

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

2. The duplicate issued in this way shall be endorsed with one of the following words:

- "DUPLICADO",
- "DUPLIKAT",
- "DUPLIKAT",
- "ΑΝΤΙΓΡΑΦΟ",
- "DUPLICATE",
- "DUPLICATA",
- "DUPLICATO",
- "DUPLICAAT",
- "SEGUNDA VIA",
- "KAKSOISKAPPALE",
- "DUPLIKAT".

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

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

Article 115

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

- (b) INVOICE DECLARATION

Article 116

1. The invoice declaration may be made out:

- (a) by an approved Community exporter within the meaning of Article 117, 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, and on condition that the assistance referred to in Article 110(1) shall apply to this procedure.

2. An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a beneficiary republic and fulfil the other requirements of this section.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental 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 section.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22, 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 117 shall not be required to sign such declarations provided that he gives the customs authorities 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. In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- (a) an invoice declaration shall be made out for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

Article 117

1. The customs authorities in the Community may authorise any exporter, hereinafter referred to as an

"approved exporter", who makes frequent shipments of products originating in the Community within the meaning of Article 98(2), and who offers, 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 section, to make out invoice declarations, irrespective of the value of the products concerned.

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

3. The customs authorities shall assign 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 improper use of the authorisation.

Article 118

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and shall 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 the tariff preferences referred to in Article 98, 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.

4. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;

- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

Article 119

1. Products sent as small packages from private person to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 98 without requiring the submission of an EUR.1 movement certificate or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section, and where there is no doubt as to the veracity of such a declaration.
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.

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

Article 120

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 that document does correspond to the products submitted.

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 that document.

Subsection 3

Methods of administrative cooperation

Article 121

1. The beneficiary republics shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue EUR.1 movement certificates, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the EUR.1 movement certificates and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary republics. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly-authorised representative to consult the specimen impressions of stamps mentioned in this paragraph.

2. The Commission shall send, to the beneficiary republics, the specimen impressions of the stamps used by the customs authorities of the Member States for the issue of EUR.1 movement certificates.

Article 122

1. Subsequent verifications of EUR.1 movement certificates and of invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent governmental authorities of the beneficiary republics 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 section.

2. For the purposes of implementing the provisions of paragraph 1, the competent authorities in the importing Member State or beneficiary republic shall return the EUR.1 movement certificate and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent authorities in the exporting beneficiary republic or Member State, giving, where appropriate, the reasons for the enquiry. 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.

If the customs authorities in the importing Member State decide to suspend the granting of the tariff preferences

referred to in Article 98 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities of the importing Member States or to the competent governmental authorities of the importing beneficiary republic within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as originating in the beneficiary republic or in the Community.

4. If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 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, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

5. Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary republic shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.

6. For the purposes of the subsequent verification of EUR.1 movement certificates, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary republic or by the customs authorities of the exporting Member State.

Subsection 4

Ceuta and Melilla

Article 123

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in

the Community" does not cover products originating in Ceuta and Melilla.

2. This section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary republics benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

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

4. The provisions of this section concerning the issue, use and subsequent verification of EUR.1 movement certificates shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5. The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.'

6. In Article 237(1) and (4), the terms 'C1' and 'C2/CP3' are replaced by 'CN22' and 'CN23' respectively.

7. In 'Part I, Customs — approved treatment or use, title I, Release for free circulation', Chapter 2 (Articles 291 to 308) is replaced by the following:

'CHAPTER 2

End-use

Article 291

1. This chapter applies where it is provided that goods released for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of their end-use are subject to end-use customs supervision.

2. For the purposes of this chapter:

- (a) "single authorisation" means: an authorisation involving different customs administrations;
- (b) "accounts" means: the holder's commercial, tax or other accounting material, or such data held on their behalf;
- (c) "records" means: the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control operations.

Article 292

1. The granting of a favourable tariff treatment in accordance with Article 21 of the Code shall, where it is

provided that goods are subject to end-use customs supervisions, be subject to a written authorisation.

Where goods are released for free circulation at a reduced or zero rate of duty on account of their end-use and the provisions in force require that the goods remain under customs supervision in accordance with Article 82 of the Code, a written authorisation for the purposes of end-use customs supervisions shall be necessary.

2. Applications shall be made in writing using the model set out in Annex 67. The customs authorities may permit renewal or modification to be applied for by simple written request.

3. In particular circumstances the customs authorities may allow the declaration for free circulation in writing or by means of a data-processing technique using the normal procedure to constitute an application for authorisation, provided that:

- the application only invoices one customs administration,
- the applicant wholly assigns the goods to the prescribed end-use, and
- the proper conduct of operations is safeguarded.

4. Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, in cases where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 218, that the application be accompanied by a document made out by the declarant containing at least the following information, unless such information is deemed unnecessary or is entered on the customs declaration:

- (a) name and address of the applicant, the declarant and the operator;
- (b) nature of the end-use;
- (c) technical description of the goods, products resulting from their end-use and means of identifying them;
- (d) estimated rate of yield or method by which that rate is to be determined;
- (e) estimated period for assigning the goods to their end-use;
- (f) the place where the goods are put to the end-use.

5. Where a single authorisation is applied for, the prior agreement of the authorities shall be necessary according to the following procedure.

The application shall be submitted to the customs authorities designated for the place

- where the applicant's main accounts are kept facilitating audit-based controls, and where at least part of the operations to be covered by the authorisation are carried out; or
- otherwise, where the goods are assigned to the prescribed end-use.

These customs authorities shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within the above period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

The customs authorities issuing the authorisation shall send a copy to all customs authorities concerned.

6. Where the criteria and conditions for the granting of a single authorisation are generally agreed on between two or more customs administrations, the said administrations may also agree to replace prior consultation by simple notification. Such notification shall always be sufficient where a single authorisation is renewed or revoked.

Article 293

1. An authorisation using the model set out in Annex 67 shall be granted to persons established in the customs territory of the Community, provided that the following conditions are met:

- (a) the activities envisaged are consistent with the prescribed end-use and with the provisions for the transfer of goods in accordance with Article 296 and the proper conduct of operations is ensured;
- (b) the applicant offers every guarantee necessary for the proper conduct of operations to be carried out and will undertake the obligations:

- to whole or partly assign the goods to the prescribed end-use or to transfer them and to provide evidence of their assignment or transfer in accordance with the provisions in force,
- not to take actions incompatible with the intended purpose of the prescribed end-use,
- to notify all factors which may affect the authorisation to the competent customs authorities;

(c) efficient customs supervision is ensured and the administrative arrangements to be taken by the customs authorities are not disproportionate to the economic needs involved;

(d) adequate records are kept and retained;

(e) security is provided where the customs authorities consider this necessary.

2. For an application under Article 292(3), the authorisation shall be granted to persons established in the customs territory of the Community by acceptance of the customs declaration, under the other conditions set out in paragraph 1.

3. The authorisation shall include the following items, unless such information is deemed unnecessary:

- (a) identification of the authorisation holder;
- (b) where necessary Combined Nomenclature or TARIC code, type and description of the goods and of the end-use operations and provisions concerning rates of yield;
- (c) means and methods of identification and of customs supervision;
- (d) the period within which the goods have to be assigned to the prescribed end-use;
- (e) the customs offices where the goods are declared for free circulation and the offices to supervise the arrangements;
- (f) the places where the goods have to be assigned to the prescribed end-use;
- (g) the security to be provided, where appropriate;
- (h) the period of validity of the authorisation;
- (i) where applicable, the possibility of transfer of the goods in accordance with Article 296(1);

(j) where applicable, the simplified arrangements for the transfer of goods under Article 296(2), second subparagraph, and (3);

(k) where applicable, simplified procedures authorised in accordance with Article 76 of the Code;

(l) methods of communication.

4. Without prejudice to Article 294 the authorisation shall take effect on the date of issue or at any later date given in the authorisation.

Article 294

1. The customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect on the date the application was submitted.

2. If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3. In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

- (a) the application is not related to attempted deception or to obvious negligence;
- (b) the applicant's accounts confirm that all the requirements of the arrangements can be regarded as having been met and, where appropriate, in order to avoid substitution the goods can be identified for the period involved, and such accounts allow the arrangements to be verified;
- (c) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

Article 295

The expiry of an authorisation shall not affect goods which were in free circulation by virtue of that authorisation before it expired.

Article 296

1. The transfer of goods between different places designated in the same authorisation may be undertaken without any customs formalities.

2. Where a transfer of goods is carried out between two authorisation holders established in different Member States and the customs authorities concerned have not agreed simplified procedures in accordance with paragraph 3, the T5 control copy provided for in Annex 63 shall be used in accordance with the following procedure:

(a) the transferor shall complete the T5 control copy in triplicate (one original and two copies). The copies shall be numbered in an appropriate manner;

(b) the T5 control copy shall include:

- in box A (“Office of departure”), the address of the competent customs office specified in the transferor's authorisation,
- in box 2, the name or trading name, full address and authorisation number of the transferor,
- in box 8, the name or trading name, full address and authorisation number of the transferee,
- in the box “Important note” and in box B the text shall be crossed out,
- in boxes 31 and 33, respectively, the description of the goods as at the time in transfer, including the number of items, and the relevant CN code,
- in box 38, the net mass of the goods,
- in box 103, the net quantity of the goods in words
- in box 104, a tick in the box “Other (specify)”, and in block capitals one of the following:
 - DESTINO ESPECIAL: MERCANCIAS RESPECTO DE LAS CUALES, LAS OBLIGACIONES SE CEDEN AL CESIONARIO (REGLAMENTO (CEE) N° 2454/93, ARTÍCULO 296)
 - SÆRLIGT ANVENDELSESFØRMÅL: VARER, FOR HVILKE FORPLIGTELSENE OVERDRAGES TIL ERHVERVEREN (FORORDNING (EØF) Nr. 2454/93, ARTIKEL 296)
 - BESONDERE VERWENDUNG: WAREN MIT DENEN DIE PFLICHTEN AUF DEN ÜBERNEHMER ÜBERTRAGEN WERDEN (ARTIKEL 296 DER VERORDNUNG (EWG) Nr. 2454/93)

— ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΓΙΑ ΤΑ ΟΠΟΙΑ ΟΙ ΥΠΟΧΡΕΩΣΕΙΣ ΕΚΧΩΡΟΥΝΤΑΙ ΣΤΟΝ ΕΚΔΟΧΕΑ (ΑΡΘΡΟ 296 ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 2454/93)

— END-USE: GOODS FOR WHICH THE OBLIGATIONS ARE TRANSFERRED TO THE TRANSFEREE (REGULATION (EEC) No 2454/93, ARTICLE 296)

— DESTINATION PARTICULIÈRE: MARCHANDISES POUR LESQUELLES LES OBLIGATIONS SONT TRANSFÉRÉES AU CESSIONNAIRE [RÈGLEMENT (CEE) N° 2454/93, ARTICLE 296]

— DESTINAZIONE PARTICOLARE: MERCI PER LE QUALI GLI OBBLIGHI SONO TRASFERITI AL CESSIONARIO (REGOLAMENTO (CEE) N. 2454/93, ARTICOLO 296)

— BIJZONDERE BESTEMMING: GOEDEREN WAARVOOR DE VERPLICHTINGEN AAN DE OVERNEMER WORDEN OVERGEDRAGEN (VERORDENING (EEG) Nr. 2454/93, ARTIKEL 296)

— DESTINO ESPECIAL: MERCADORIAS RELATIVAMENTE ÀS QUAIS AS OBRIGAÇÕES SÃO TRANSFERIDAS PARA O CESSIONÁRIO [REGULAMENTO (CEE) N.º 2454/93, ARTIGO 296.º]

— TIETTY KÄYTTÖTARKOITUS: TAVARAT, JOIHIN LIITTYVÄT VELVOITTEET SIIRRETÄÄN SIIRRONSAAJALLE (ASETUS (ETY) N:o 2454/93, 296 ARTIKLA)

— ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR FÖR VILKA SKYLDIGHETERNA ÖVERFÖRS TILL DEN MOTTAGANDE PARTEN (ARTIKEL 296 I FÖRORDNING (EEG) nr 2454/93)

— in box 106:

- the taxation elements of the import goods,
- the registered number and date of the declaration for release for free circulation and the name and address of the customs office where the declaration was made;

(c) the transferor shall send the complete set of T5 control copies to the transferee;

(d) the transferee shall attach the original of the commercial document showing the date of receipt of the goods to the set of T5 control copies and submit all documents to the customs office determined in his authorisation. He shall also immediately notify this customs office of any excess, shortfall, substitution or other irregularity;

- (e) the customs office specified in the transferee's authorisation shall fill in box J, including the date of receipt by the transferee, in the original T5 after having verified the corresponding commercial documents and date and stamp the original in box J and the two copies in box E. The customs office shall retain the second copy in its records and return the original and the first copy to the transferee;
- (f) the transferee shall retain the first T5 copy in his records and forward the original to the transferor;
- (g) the transferor shall retain the original in his records.

The customs authorities concerned may agree simplified procedures in accordance with the provisions for the use of the T5 control copy.

3. Where the customs authorities concerned consider that the proper conduct of operations is safeguarded, they may agree a transfer of goods between two authorisation holders established in two different Member States to be made without using the T5 control copy.

4. Where a transfer is carried out between two authorisation holders established in the same Member States, this shall be done in accordance with national rules.

5. With the receipt of the goods the transferee shall become the holder of obligations under this chapter in respect of the transferred goods.

6. The transferor shall be discharged from his obligations where the following conditions are fulfilled:

- the transferee has received the goods and was informed that the goods for which the obligations are transferred, are subject to end-use customs supervision;
- customs control has been taken over by the transferee's customs authority; unless otherwise provided by the customs authorities, this shall be when the transferee has entered the goods in his records.

Article 297

1. In the case of the transfer of materials for the maintenance or repair of aircraft either under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic, an air waybill or equivalent document may be used instead of the T5 control copy.

2. The air waybill or equivalent document shall contain at least the following particulars:

- (a) the name of the consigning airline;
- (b) the name of the airport of departure;
- (c) the name of the receiving airline;
- (d) the name of the airport of destination;
- (e) the description of the materials;
- (f) the number of articles.

The particulars referred to in the first subparagraph may be given in coded form or by reference to an attached document.

3. The air waybill or equivalent document must bear on its face one of the following indications in block capitals:

- DESTINO ESPECIAL
- SÆRLIGT ANVENDELSESFØRMÅL
- BESONDERE VERWENDUNG
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ
- END-USE
- DESTINATION PARTICULIÈRE
- DESTINAZIONE PARTICOLARE
- BIJZONDERE BESTEMMING
- DESTINO ESPECIAL
- TIETTY KÄYTTÖTARKOITUS
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL

4. The consigning airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of departure, make a further copy available to the competent customs office.

The receiving airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of destination, make a further copy available to the competent customs office.

5. The intact materials and the copies of the air waybill or equivalent document shall be delivered to the receiving airline in the places specified by the customs authorities in

the airline's Member State residence. The receiving airline shall enter the materials in its records.

6. The obligations arising under paragraphs 1 to 5 shall pass from the consigning airline to the receiving airline at the time when the intact materials and copies of the air waybill or equivalent document are delivered to the latter.

Article 298

1. The customs authorities may, subject to conditions they shall lay down, approve the exportation of the goods or destruction of the goods.

2. Where agricultural products are exported, box 44 of the Single Administrative Document or any other document used shall bear one of the following indications in block capitals:

— ARTÍCULO 298, REGLAMENTO (CEE) N° 2454/93, DESTINO ESPECIAL: MERCANCIAS DESTINADAS A LA EXPORTACIÓN — NO SE APLICAN RESTITUCIONES AGRÍCOLAS

— ART. 298 I FORORDNING (EØF) Nr. 2454/93 SÆRLIGT ANVENDELSESFØRMÅL: VARER BESTEMT TIL UDFØRSEL — INGEN RESTITUTION

— ARTIKEL 298 DER VERORDNING (EWG) Nr. 2454/93 BESONDERE VERWENDUNG: ZUR AUSFUHR VORGESEHENE WAREN — ANWENDUNG DER LANDWIRTSCHAFTLICHEN AUSFUHRERSTATUTUNGEN AUSGESCHLOSSEN

— ΑΡΘΡΟ 298 ΤΟΥ ΚΑΝ. (CEE) αριθ. 2454/93 ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΡΟΟΡΙΖΟΜΕΝΑ ΓΙΑ ΕΞΑΓΩΓΗ — ΑΠΟΚΛΕΙΟΝΤΑΙ ΟΙ ΓΕΩΡΓΙΚΕΣ ΕΠΙΣΤΡΟΦΕΣ

— ARTICLE 298 REGULATION (EEC) No 2454/93 END-USE: GOODS DESTINED FOR EXPORTATION — AGRICULTURAL REFUNDS NOT APPLICABLE

— ARTICLE 298, RÈGLEMENT (CEE) N° 2454/93 DESTINATION PARTICULIÈRE: MARCHANDISES PRÉVUES POUR L'EXPORTATION — APPLICATION DES RESTITUTIONS AGRICOLES EXCLUE

— ARTICOLO 298 (CEE) N° 2454/93 DESTINAZIONE PARTICOLARE: MERCI PREVISTE PER L'ESPORTAZIONE — APPLICAZIONE DELLE RESTITUZIONI AGRICOLE ESCLUSA

— ARTIKEL 298, VERORDENING (EEG) Nr. 2454/93 BIJZONDERE BESTEMMING: VOOR UITVOER BESTEMDE GOEDEREN — LANDBOUWRESTITUTIES NIET VAN TOEPASSING

— ARTIGO 298.º REG. (CEE) N.º 2454/93 DESTINO ESPECIAL: MERCADORIAS DESTINADAS À EXPORTAÇÃO — APLICAÇÃO DE RESTITUIÇÕES AGRÍCOLAS EXCLUÍDA

— 298 ART., AS. 2454/93 TIETTY KÄYTTÖTARKOITUS: VIETÄVIKSI TARKOITETTUJA TAVAROITA — MAATALOUSTUKEA EI SOVELLETA

— ARTIKEL 298 I FÖRORDNING (EEG) nr 2454/93 AVSEENDE ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR AVSEDDA FÖR EXPORT — JORDBRUKSBIDRAG EJ TILLÄMPLIGA

3. Where goods are exported, they shall be considered as non-Community goods from the time of acceptance of the export declaration.

4. In the case of destruction Article 182(5) of the Code shall apply.

Article 299

Where the customs authorities agree that the use of the goods otherwise than as provided for in the authorisation is justified, such use, other than export or destruction, shall entail the incurrence of a customs debt. Article 208 of the Code shall apply *mutatis mutandis*.

Article 300

1. The goods referred to in Article 291(1) shall remain under customs supervision and liable to import duties until the are:

(a) first assigned to the prescribed end-use;

(b) exported, destroyed or used otherwise in accordance with Articles 298 and 299.

However, where the goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of first assignment.

2. Waste and scrap which result from the working or processing of goods and losses due to natural wastage shall be considered as goods having been assigned to the prescribed end-use.

3. For waste and scrap which result from the destruction of goods, customs supervision shall end when they have been assigned a permitted customs-approved treatment or use.'

8. In Articles 397, 419(4) and 434(6), the words 'Articles 463 to 470' are replaced by the words 'Article 843'.

9. Chapters 11 and 12 of Title II of Part II (Articles 463 to 495) are deleted.

10. Article 843 is replaced by the following:

'Article 843

1. This Title lays down the conditions applicable to goods moving from one point in the customs territory of the Community to another which temporarily leave that territory, whether or not crossing the territory of a third country, whose removal or export from the customs territory of the Community is prohibited or is subject to restrictions, duties or other charges on export by a Community measure in so far as that measure so provides and without prejudice to any special provisions which it may comprise.

These conditions shall not, however, apply:

— where, on declaration of the goods for export from the customs territory of the Community, proof is furnished to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties, taxes or other charges due have been paid or that, in the circumstances obtaining, the goods may leave the customs territory of the Community without further formalities, or

— where the goods are transported by direct flight without stopping outside the customs territory of the Community, or by a regular shipping service within the meaning of Article 313a.

2. Where the goods are placed under a Community transit procedure, the principal shall enter on the document used for the Community transit declaration, specifically in box 44 ("Additional information") of the Single Administrative Document where that is used, one of the following phrases:

— Salida de la Comunidad sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión nº ...

— Udpassage fra Fællesskabet undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...

— Ausgang aus der Gemeinschaft — gemäß Verordnung/Richtlinie/Beschluß Nr. ... Beschränkungen oder Abgaben unterworfen.

— Η έξοδος από την Κοινότητα υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ...

— Exit from the Community subject to restrictions or charges under Regulation/Directive/Decision No ...

— Sortie de la Communauté soumise à des restrictions ou à des impositions par le règlement ou la directive/décision nº ...

— Uscita dalla Comunità soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...

— Bij uitgang uit de Gemeenschap zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.

— Saída da Comunidade sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão nº ...

— Yhteisöstä vientiin sovelletaan asetuksen/direktiivin./ päätöksen N:o ... mukaisia rajoituksia tai maksuja

— Utförsel från gemenskapen omfattas i enlighet med förordning/direktiv/beslut ... av restriktioner eller pålagor

3. Where the goods are:

(a) placed under a customs procedure other than the Community transit procedure, or

(b) moved without being under a customs procedure.

The T5 control copy shall be made out in accordance with Articles 912a to 912g. In box 104 of the T5 form a cross shall be entered in the square "Other (specify)" and the phrase stipulated in paragraph 2 added.

In the case of goods falling within point (a) of the first subparagraph, the T5 control copy shall be made out at the customs office at which the formalities required for consignment of the goods are completed. In the case of goods falling within point (b) of the first subparagraph, the T5 control copy shall be presented with the goods at the competent customs office for the place where the goods leave the customs territory of the Community.

Those offices shall specify the latest date by which the goods, must be presented at the customs office of destination and, where appropriate, shall enter in the customs document under cover of which the goods are to be transported the phrase specified in paragraph 2.

For the purposes of the T5 control copy, the office of destination shall be either the office of destination for the customs procedure under point (a) of the first subparagraph or, where point (b) of the first subparagraph

applies, the competent customs office for the place where the goods are brought back into the customs territory of the Community.

4. Paragraph 3 shall also apply to goods moving from one point in the customs territory of the Community to another through the territory of one or more of the EFTA countries referred to in Article 309(f) which are reconsigned from one of those countries.
 5. If the Community measure referred to in paragraph 1 provides for the lodging of a guarantee, that guarantee shall be lodged in accordance with Article 912b(2).
 6. Where the goods, on arrival at the office of destination, either are not immediately recognised as having Community status or do not immediately undergo the customs formalities required for goods brought into the customs territory of the Community, the office of destination shall take all the measures prescribed for them.
 7. In the circumstances described in paragraph 3, the office of destination shall return the original of the T5 control copy without delay to the address shown in box B "Return to ..." of the T5 form once all the required formalities have been completed and annotations made.
 8. Where the goods are not brought back into the customs territory of the Community, they shall be deemed to have left the customs territory of the Community irregularly from the Member State where either they were placed under the procedure referred to in paragraph 2 or the T5 control copy was made out.
11. In the first subparagraph of Article 887(3), the words 'Articles 471 to 495' are replaced by 'Articles 912a to 912g'.

12. The following Part IVa is added after Article 912:

'Part IVa

CONTROLS ON THE USE AND/OR DESTINATION OF GOODS

Article 912a

1. For purposes of this part:
 - (a) "competent authorities" means: the customs authorities or any other Member State authority responsible for applying this part;
 - (b) "office" means: the customs office or body responsible at local level for applying this part;
 - (c) "T5 control copy" means: a T5 original and copy made out on forms corresponding to the specimen in Annex

63 accompanied where appropriate by either one or more original and copy forms T5 *bis* corresponding to the specimen in Annex 64 or one or more original and copy loading list T5 corresponding to the specimen in Annex 65. The forms shall be printed and completed in accordance with the explanatory note in Annex 66 and, where appropriate, any additional instructions laid down in other Community rules.

2. Where application of Community rules concerning goods imported into, exported from, or moving within the customs territory of the Community is subject to proof of compliance with the conditions prescribed by that measure for the use and/or destination of the goods, such proof shall be furnished by production of a T5 control copy, completed and used in accordance with the provisions of this part.
3. All goods entered on a given T5 control copy shall be loaded on a single means of transport within the meaning of the second subparagraph of Article 347(2), intended for a single consignee and the same use and/or destination.

The competent authorities may allow the form corresponding to the specimen in Annex 65 to be replaced by T5 loading lists made out by an integrated electronic or automatic data-processing system or by descriptive lists drawn up for the purposes of carrying out dispatch/export formalities which include all the particulars provided for in the Annex 65 specimen form, provided such lists are designed and completed in such a way that they can be used without difficulty by the authorities in question and offer all the safeguards considered appropriate by those authorities.

4. In addition to obligations imposed under specific rules, any person who signs a T5 control copy shall be required to put the goods described in that document to the declared use and/or dispatch the goods to the declared destination.

That person shall be liable in the event of the misuse by any person of any T5 control copy which the former has drawn up.

5. By way of derogation from paragraph 2 and unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, each Member State shall have the right to require that the proof of goods having been assigned to the use and/or destination provided for or prescribed shall be furnished in accordance with a national procedure, provided that the goods do not leave its territory before they have been assigned to that use and/or destination.

Article 912b

1. A T5 control copy shall be made out in one original and at least one copy. Each of their forms must bear the original signature of the person concerned and include all the particulars regarding the description of goods and any additional information required by the provisions relating to the Community rules imposing the control.

2. Where the Community rules imposing the control provide for the lodging of a guarantee, it shall be lodged:

- at the agency designated by those rules or, failing that, at either the office which issues the T5 control copy or another office designated for that purpose by the Member State to which that office belongs, and
- in that manner laid down in those rules or, failing that, by the authorities of that Member State.

In that case, one of the following phrases shall be entered in box 106 of the T5 form:

- Garantía constituida por un importe de ... euros
- Sikkerhed på ... EUR
- Sicherheit in Höhe von ... EURO geleistet
- Κατατεθείσα εγγύηση ποσού ... ΕΥΡΩ
- Guarantee of EUR ... lodged
- Garantie d'un montant de ... euros déposée
- Garanzia dell'importo di ... EURO depositata
- Zekerheid voor ... euro
- Entregue garantia num montante de ... EURO
- Annettu ... euron suuruinen vakuus
- Säkerhet ställd till et belopp av ... euro.

3. Where the Community rules imposing the control specify a time limit for assigning the goods to a particular use and/or destination, the statement "Time limit of ... days for completion" in box 104 of the T5 form shall be completed.

4. Where the goods are moving under a customs procedure, the T5 control copy shall be issued by the customs office where the goods are dispatched.

The document for the produce shall bear a reference to the T5 control copy issued. Similarly, box 109 of the T5 form issued shall contain a reference to the document used for the procedure.

5. Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office where the goods are dispatched.

One of the following phrases shall be entered in box 109 of the T5 form:

- Mercancías no incluidas en un régimen aduanero
- Ingen forsendelsesprocedure
- Nicht in einem Zollverfahren befindliche Waren
- Εμπορεύματα εκτός τελωνειακού καθεστώτος
- Goods not covered by a customs procedure
- Marchandises hors régime douanier
- Merci non vincolate ad un regime doganale
- Geen douaneregeling
- Mercadorias não sujeitas a regime aduaneiro
- Tullimenettelyn ulkopuolella olevat tavarat
- Varorna omfattas inte av något tullförfarande.

6. The T5 control copy shall be endorsed by the office referred to in paragraphs 4 and 5. Such endorsement shall comprise the following, to appear in box A (office of departure) of those documents:

- (a) in the case of the T5 form, the name and stamp of the office, the signature of the competent person, the date of authentication and a registration number which may be pre-printed;
- (b) in the case of the T5bis form or T5 loading list, the registration number appearing on the T5 form. That number shall be inserted either by means of a stamp incorporating the name of the office or by hand; in the latter case it shall be accompanied by the official stamp of the said office.

7. Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, Article 349 shall apply *mutatis mutandis*. The office referred to in paragraphs 4 and 5 shall verify the consignment and shall complete and endorse box D, "Control by office of departure", on the front of the T5 form.

8. The office referred to in paragraphs 4 and 5 shall keep a copy of each T5 control copy. The originals of these documents shall be returned to the person concerned as soon as all administrative formalities have been carried out, and boxes A (Office of departure), and B (Return to ...) of the T5 form, duly completed.

9. Articles 353, 354 and 355 shall apply *mutatis mutandis*.

Article 912c

1. The goods and the originals of the T5 control copies shall be presented at the office of destination.

Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the office of destination may allow the goods to be delivered direct to the consignee on such conditions as it shall lay down to enable it to carry out its control on or after arrival of the goods.

Any person who presents a T5 control copy and the consignment to which it relates to the office of destination may, on request, obtain a receipt made out on a form corresponding to the specimen in Annex 47. The receipt may not replace the T5 control copy.

2. Where the Community rules require a control on the exit of goods from the customs territory of the Community:

- for goods leaving by sea, the office of destination shall be the office responsible for the port where the goods are loaded on the vessel operating a service other than a regular shipping service within the meaning of Article 313a,
- for goods leaving by air, the office of destination shall be the office responsible for the international Community airport, within the meaning of Article 190(b), at which the goods are loaded on an aircraft bound for an airport outside the Community,
- for goods leaving by any other way or in any other circumstances, the office of destination shall be the office of exit referred to in Article 793(2).

3. The office of destination shall carry out controls on the use and/or destination provided for a prescribed. It shall register the particulars of the T5 control copy by keeping a copy of the said document where appropriate, and the result of the controls which have been carried out.

4. The office of destination shall return the original of the T5 control copy to the address shown in box B

(“Return to ...”) of the T5 form once all the required formalities have been completed and annotations made.

Article 912d

1. Where the issue of the T5 control copy calls for a guarantee under Article 912b(2), the provisions of paragraphs 2 and 3 shall apply:

2. Where quantities of goods have not been assigned to the prescribed use and/or destination, by the expiry of a specified time limit under Article 912b(3) where applicable, the competent authorities shall take the necessary steps to enable the office referred to in Article 912b(2) to recover, where applicable from the guarantee lodged, the proportion corresponding to those quantities.

However, at the request of the person concerned, those authorities may decide to collect, where applicable from the guarantee, an amount obtained by taking the proportion of the guarantee corresponding to the amount of goods not assigned to the specified use and/or destination by the end of the prescribed time limit, and multiplying that by the quotient obtained from dividing the number of days over the time limit required for those quantities to be assigned their use and/or destination by the length, in days, of the timelimit.

This paragraph shall not apply where the person concerned can show that the goods in question have been lost through *force majeure*.

3. If, within six months either of the date on which the T5 control copy was issued or of expiry of the time limit entered in box 104 of the T5 form under “Time limit of ..., days for completion”, as the case may be, that copy, duly endorsed by the office of destination, has not been received by the return office specified in box B of the document, the competent authorities shall take the necessary steps to require the office referred to in Article 912b(2) to recover the guarantee provided for in that Article.

This paragraph shall not apply where the delay in returning the T5 control copy was not attributable to the person concerned.

4. The provisions of paragraphs 2 and 3 shall apply unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods and, in any event, without prejudice to the provisions concerning the customs debt.

Article 912e

1. Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the T5 control copy and the consignment which it accompanies may be divided before completion of the procedure for which the form was issued. Consignments resulting from such division may themselves be further divided.

2. The office at which the division takes place shall issue, in accordance with Article 912b, an extract of the T5 control copy for each part of the divided consignment.

Each extract shall contain, *inter alia*, the additional information shown in boxes 100, 104, 105, 106 and 107 of the initial T5 control copy, and shall state the net mass and net quantity of the goods to which that extract applies. One of the following phrases shall be entered in box 106 of the T5 form used for each extract:

- Extracto del ejemplar de control T5 inicial (número de registro, fecha, oficina y país de expedición): ...
- Udskrift af det oprindelige kontrolksemplar T5 (registreringsnummer, dato, sted og udstedelsesland): ...
- Auszug aus dem ursprünglichen Kontrollkemplar T5 (Registriernummer, Datum, ausstellende Stelle und Ausstellungsland): ...
- Απόσπασμα του αρχικού αντιτύπου ελέγχου T5 (αριθμός πρωτοκόλλου, ημερομηνία, τελωνείο και χώρα έκδοσης): ...
- Extract of the initial T5 control copy (registration number, date, office and country of issue): ...
- Extrait de l'exemplaire de contrôle T5 initial (numéro d'enregistrement, date, bureau et pays de délivrance): ...
- Estratto dell'esemplare di controllo T5 originale (numero di registrazione, data, ufficio e paese di emissione): ...
- Uittreksel van het oorspronkelijke controle-exemplaar T5 (registratienummer, datum, kantoor en land van afgifte): ...
- Extracto do exemplar de controlo T5 inicial (número de registro, data, estância e país de emissão): ...
- Ote alun perin annetusta T5-valvontakappaleesta (kirjaamisnumero, antamispäivämäärä, -toimipaikka ja -maa): ...
- Utdrag ur ursprungligt kontrollexemplar T5 (registreringsnummer, datum, utfärdande kontor och land):

Box B "Return to ..." of the T5 form shall contain the information shown in the corresponding box of the initial T5 form.

One of the following phrases shall be entered in box J "Controls on the use and/or destination" of the initial T5 form:

- ... (número) extractos expedidos — copias adjuntas
- ... (antal) udstedte udskrifter — kopier vedføjet
- ... (Anzahl) Auszüge ausgestellt — Durchschriften liegen bei
- ... (αριθμός) εκδοθέντα αποσπάσματα — συνημμένα αντίγραφα
- ... (number) extracts issued — copies attached
- ... (nombre) extraits délivrés — copies ci-jointes
- ... (numero) estratti rilasciati — copie allegate
- ... (aantal) uittreksels afgegeven — kopieën bijgevoegd
- ... (número) de extractos emitidos — cópias juntas
- Annettu ... (lukumäärä) otetta — jäljennökset liitteenä
- ... (antal) utdrag utfärdade — kopier bifogad.

The initial T5 control copy shall be returned without delay to the address shown in box B "Return to ..." of the T5 form, accompanied by copies of the extracts issued.

The office where the division takes place shall keep a copy of the initial T5 control copy and extracts. The originals of the extract T5 control copies shall accompany each part of the divided consignment to the corresponding offices of destination where the provisions referred to in Article 912c shall be applied.

3. In the case of further division pursuant to paragraph 1, paragraph 2 shall be applied *mutatis mutandis*.

Article 912f

1. The T5 control copy may be issued retrospectively on condition that:

- the person concerned is not responsible for the failure to apply for or to issue that document when the goods were dispatched or he can furnish proof that the failure is not due to any deception or obvious negligence on his part,
- the person concerned furnishes proof that the T5 control copy relates to goods in respect of which all the formalities have been completed,

- the person concerned produces the documents required for the issue of the said T5 control copy,
- it is established to the satisfaction of the competent authorities that the retrospective issue of the T5 control copy cannot give rise to the securing of financial benefits which would not be warranted in the light of the procedure used, the customs status of the goods and their use and/or destination.

Where the T5 control copy is issued retrospectively, the T5 form shall contain in red one of the following phrases:

- Expedido *a posteriori*
- Udstedt efterfølgende
- nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retrospectively
- Délivré *a posteriori*
- Rilasciato *a posteriori*
- achteraf afgegeven
- Emitido *a posteriori*
- Annettu jälkikäteen
- Utfärdat i efterhand

and the person concerned shall enter on it the identity of the means of transport by which the goods were dispatched, the date of departure and, if appropriate, the date on which the goods were produced at the office of destination.

2. Duplicates of T5 control copies and extract T5 control copies may be issued by the issuing office at the request of the person concerned in the event of the loss of the originals. The duplicate shall bear the stamp of the office and the signature of the competent official and in red block letters, one of the following words:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO

- DUPLICAAT
- SEGUNDA VIA
- KAKSOISKAPPALE
- DUPLIKAT.

3. T5 control copies issued retrospectively and duplicates may be annotated by the office of destination only where that office establishes that the goods covered by the document in question have been assigned to the use and/or destination provided for or prescribed by the Community rules.

Article 912g

1. The competent authorities of each Member State may, within the scope of their competence, authorise any person who fulfils the conditions laid down in paragraph 4 and who intends to consign goods in respect of which a T5 control copy must be made out (hereinafter referred to as "the authorised consignor" not to present at the office of departure either the goods concerned or the T5 control copy covering them.

2. With regard to the T5 control copy used by authorised consignors, the competent authorities may:

- (a) prescribe the use of forms bearing a distinctive mark as a means of identifying the authorised consignors;
- (b) stipulate that box A of the form, "Office of departure":
 - be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
 - be stamped by the authorised consignor with a special approved metal stamp conforming to the specimen in Annex 62, or
 - be pre-printed with the imprint of the special stamp conforming to the specimen in Annex 62 if printed by a printer approved for that purpose. This imprint may also be entered by an integrated electronic or automatic data-processing system;
- (c) authorise the authorised consignor not to sign forms stamped with the special approved stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. In this event, the space reserved for the signature of the declarant in box 110 of the forms shall contain one of the following phrases:

- Dispensa de la firma, artículo 912 octavo del Reglamento (CEE) n° 2454/93
 - Underskriftsdispensation, artikel 912g i forordning (EØF) nr. 2454/93
 - Freistellung von der Unterschriftsleistung, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απαλλαγή από την υποχρέωση υπογραφής, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Signature waived — Article 912g of Regulation (EEC) No 2454/93
 - Dispense de signature, article 912 octies du règlement (CEE) n° 2454/93
 - Dispensa dalla firma, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vrijstelling van ondertekening — artikel 912 octies van Verordening (EEG) nr. 2454/93
 - Dispensada a assinatura, artigo 912° — G do Regulamento (CE) n. 2454/93
 - Vapautettu allekirjoituksesta — asetuksen (ETY) N:o 2454/93 912g artikla
 - Befriad från underskrift, artikel 912g i förordning (EEG) nr 2454/93.
3. The authorised consignor shall complete the T5 control copy, entering the required particulars, including:
- in box A (“Office of departure”) the date on which the goods were consigned and the number allocated to the declaration, and
 - in box D (“Control by office of departure”) of the T5 form one of the endorsements:
 - Procedimiento simplificado, artículo 912 octavo del Reglamento (CEE) n° 2454/93
 - Forenklet fremgangsmåde, artikel 912g i forordning (EØF) nr. 2454/93
 - Vereinfachtes Verfahren, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απλουστευμένη διαδικασία, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Simplified procedure — Article 912g of Regulation (EEC) No 2454/93
 - Procédure simplifiée, article 912 octies du règlement (CEE) n° 2454/93
 - Procedura semplificata, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vereenvoudigde procedure, artikel 912 octies van Verordening (EEG) nr. 2454/93
- Procedimiento simplificado, artigo 912.º — G do Regulamento (CE) n° 2454/93
 - Yksinkertaistettu menettely — asetuksen (ETY) N:o 2454/93 912g artikla
 - Förenklat förfarande, artikel 912g i förordning (EEG) nr 2454/93
- and, where appropriate, particulars of the period within which the goods must be presented at the office of destination, the identification measures applied and references to the dispatch document.
- That copy, duly completed and, where appropriate, signed by the approved consignor, shall be deemed to have been issued by the office indicated by the stamp referred to in paragraph 2(b).
- After dispatch of the goods, the authorised consignor shall without delay send the office of departure a copy of the T5 control copy, together with any document on the basis of which the T5 control copy was drawn up.
4. The authorisation referred to in paragraph 1 shall be granted only to persons who frequently consign goods, whose records enable the competent authorities to check on their operations and who have not committed serious or repeated offences against the legislation in force.
- The authorisation shall specify in particular:
- the office or offices competent to act as offices of departure for consignments,
 - the period within which, and the procedure by which, the authorised consignor is to inform the office of departure of the consignment to be sent, in order that the office may carry out any controls, including any required by Community rules, before the departure of the goods,
 - the period within which the goods must be presented at the office of destination; this period shall be determined according to the conditions of transport or by Community rules,
 - the measures to be taken to identify the goods, which may include the use of special seals approved by the competent authorities and affixed by the authorised consignor,
 - the means for providing guarantees where the issue of the T5 control copy is conditional thereon.

5. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

The authorised consignor shall bear all the consequences, in particular the financial consequences, of any errors, omissions or other faults in the T5 control copies which he draws up or in the performance of the procedures incumbent on him under the authorisation provided for in paragraph 1.

In the event of the misuse by any person of T5 control copy forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following such misuse, unless he can satisfy the competent authorities by whom he was authorised that he took all the measures required to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.'

13. Annex 1A, as shown in Annex I to this Regulation, is inserted.
14. Annexes 2 to 5, 7 and 8 are deleted.
15. Annex 14 is replaced by the text in Annex II to this Regulation.
16. Annex 15 is replaced by the text in Annex III to this Regulation.
17. Annexes 19 and 20 are deleted.
18. Annex 26 is amended in accordance with Annex IV hereto.

19. Annex 27 is replaced by Annex V hereto.

20. Annexes 39, 40 and 41 are deleted.

21. In Annex 62, the reference to Article 491 in footnote 1 is replaced by a reference to Article 912g.

22. The front of copies 1 and 2 of the model in Annex 63 is replaced by Annex VI hereto.

23. Annex 66 is replaced by Annex VII hereto.

24. Annex 87 is amended in accordance with Annex VIII hereto.

Article 2

For the purposes of Articles 292(2) and 293(1), Member States may continue to use their existing arrangements until Annex 67 is replaced.

The forms set out in Article 1, point 22 which were in use prior to the date of entry into force of this Regulation may continue to be used until stocks are exhausted and in any case no later than 31 December 2001, provided that the necessary editorial changes are made.

Article 3

This Regulation shall enter into force on the seventh day following its publication in the *Official Journal of the European Communities*.

Points 4 and 14 of Article 1 shall apply from 1 July 2000.

Points 1, 2, 3, 7, 13 and 20 of Article 1 shall apply from 1 January 2001.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 24 July 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

ANNEX I

ANNEX IA

APPLICATION FOR BINDING TARIFF INFORMATION (BTI)

1. Applicant (full name and address)

 Telephone No:
 Fax No:
 Customs ID:

For official use
 Registration No:
 Place of receipt:
 Date of receipt: Year Month Day
 BTI application language:
 Images to be scanned: Yes No ... No
 Date of Issue: Year Month Day
 Issuing officer:
 All samples returned:

2. Holder (full name and address) (Confidential)
 Telephone No:
 Fax No:
 Customs ID:

Important note
 By signing the declaration the applicant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet(s) lodged with it. The applicant accepts that this information and any photograph(s) can be stored on a database of the European Commission.

3. Agent or representative (full name and address)
 Telephone No:
 Fax No:
 Customs ID:

4. Reissue of a BTI
 If you are applying for the reissue of a BTI, please complete this box.
 BTI reference No:
 Valid from: Year Month Day
 Nomenclature code:

5. Customs nomenclature
 Please indicate in which nomenclature the goods are to be classified:
 Harmonised System (HS)
 Combined Nomenclature (CN)
 TARIC
 Refund nomenclature
 Other (specify):

6. Type of transaction
 Does this application relate to an import or export actually envisaged?
 Yes No

7. Classification envisaged
 Please indicate where in your view the goods are classified.
 Nomenclature code:

8. Description of the goods
 Include where necessary the precise composition of the goods, the method of analysis used, the type of manufacturing process undergone, the value including the components, the use of the goods, the usual trade name and where appropriate, the packaging for retail sale in the case of sets of goods (Please use a separate sheet if more space is required).

9. Commercial denomination and additional information (*)

(Confidential)

10. Samples etc.

Please indicate which, if any, of the following are enclosed with your application.

Description Brochures Photographs Samples Other

Do you wish your samples to be returned? Yes No

Special costs incurred by the Customs authorities as a result of analysis, expert reports or the return of samples, may be charged to the applicant.

11. Other BTI applications (*) and other BTI held (*)

Please indicate if you have applied for, or been issued with BTI for identical or similar goods at other Customs offices or in other Member States.

Yes No If yes, please give details and enclose a photocopy of the BTI:

Country of application:
 Place of application:
 Date of application: Year Month Day
 BTI reference:
 Date of start of validity: Year Month Day
 Nomenclature code:

Country of application:
 Place of application:
 Date of application: Year Month Day
 BTI reference:
 Date of start of validity: Year Month Day
 Nomenclature code:

12. BTI issued to other holders (*)

Please indicate if you are aware of BTI for identical or similar products already issued to other holders.

Yes No If yes, please give details:

Issuing country:
 BTI reference:
 Date of start of validity: Year Month Day
 Nomenclature code:

Issuing country:
 BTI reference:
 Date of start of validity: Year Month Day
 Nomenclature code:

13. Date and signature

Your reference:
 Date: Year Month Day

Signature:

For official use

(*) Please use a separate sheet of paper if more space is required.

ANNEX II

ANNEX 14

INTRODUCTORY NOTES TO THE LIST IN ANNEX 15

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 69 and 100.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by and "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 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 column 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. 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 column 3 or 4.
- 2.4. 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 rules is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Articles 69 and 100, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or republic or in the Community.

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 the heading No ex 7224.

If this forging has been forged in the beneficiary country or republic 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 beneficiary country or republic. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. 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. Thus, 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.

- 3.3. 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 and of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that 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 5121 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.

- 3.5. 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 6.2 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.

- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials than 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 higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

- 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 which 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 Nos 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of heading Nos 5101 to 5105, cotton fibres of heading Nos 5201 to 5203, and other vegetable fibres of heading Nos 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 heading Nos 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, 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 and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4).
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only 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 of 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- 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 which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % of the yarn.

Example:

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

Example:

Tufted textile fabric, of heading No 5802, made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210, is a only mixed product if the cotton fabric is itself a mixed fabric 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.

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

Note 6:

- 6.1. Where, in the list, reference is made 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 product 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.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, 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.

Note 7:

- 7.1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 7.2. 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 ⁽²⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading No ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading No 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading No ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation), 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 of heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of the 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 of heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
- 7.3. 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, or any combination of these operations or like operations, do not confer origin.'

⁽¹⁾ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

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

ANNEX III

ANNEX 15

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

HS heading No	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 4	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: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must be wholly obtained, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

(1)	(2)	(3)	or (4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 6 used must be wholly obtained, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> — all the fruit and nuts used must be wholly obtained, — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	
ex Chapter 9	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	
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	
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	

(1)	(2)	(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 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; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 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 No 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	

(1)	(2)	(3)	or (4)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> — Solid fractions — Other 	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the materials of Chapter 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> — Solid fractions — Other 	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions: <ul style="list-style-type: none"> — 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, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 2 used must be wholly obtained, — all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used 	

(1)	(2)	(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: <ul style="list-style-type: none"> — 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 heading Nos 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
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, containing added flavouring or colouring matter	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: <ul style="list-style-type: none"> — Chemically-pure maltose and fructose — Other sugars in solid form, containing added flavouring or colouring matter — Other 	Manufacture from materials of any heading including other materials of heading No 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction of refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> — Malt extract — Other 	Manufacture from cereals of Chapter 10 Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of the materials of each of Chapters 4 and 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; <ul style="list-style-type: none"> — 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	

(1)	(2)	(3)	or (4)
1902 (cont'd)	— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: <ul style="list-style-type: none"> — all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, — all the materials of Chapters 2 and 3 used must be wholly obtained 	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> — from materials not classified within heading No 1806, — in which all the cereals and flour (except durum wheat and its derivatives, and <i>Zea indurata</i> maize) used must be wholly obtained ⁽¹⁾; — 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	
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	

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex 2008	— Nuts, not containing added sugar or spirits	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: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
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: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 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: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — all the chicory used must be wholly obtained 	

(1)	(2)	(3)	or (4)
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>— Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>— Mustard flour and meal and prepared mustard</p>	<p>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</p> <p>Manufacture from materials of any heading</p>	
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	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product</p>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— all the grapes of any material derived from grapes used must be wholly obtained</p>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of heading No 2009	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product,</p> <p>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</p>	

(1)	(2)	(3)	or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: <ul style="list-style-type: none"> — from materials not classified within heading No 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 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> — from materials not classified within heading No 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	
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: <ul style="list-style-type: none"> — 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 	

(1)	(2)	(3)	or (4)
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	
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 or 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	

(1)	(2)	(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 of heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations 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) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations 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)	(2)	(3)	or (4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations 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) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations 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) ⁽²⁾ or Other operations 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

(1)	(2)	(3)	or (4)
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials, used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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) ⁽²⁾ or Other operations 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) ⁽²⁾ or Other operations 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)	(2)	(3)	or (4)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading 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
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		

(1)	(2)	(3)	or (4)
3002 (cont'd)	<ul style="list-style-type: none"> — 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 — Other <ul style="list-style-type: none"> — Human blood — Animal blood prepared for therapeutic or prophylactic uses — Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins — Haemoglobin, blood globulins and serum globulins — Other 	<p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p>	
3003 and 3004	<p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> — Obtained from amikacin of heading No 2941 	<p>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</p>	

(1)	(2)	(3)	or (4)
3003 and 3004 (cont'd)	— Other	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> — 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
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

(1)	(2)	(3)	or (4)
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes (*)	Manufacture from materials of any heading, except heading 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" (?) in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (?) or Other operations 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	

(1)	(2)	(3)	or (4)
3404 (cont'd)	— Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> — hydrogenated oils having the character of waxes of heading No 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823, — materials of heading No 3404 <p>However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches;		
	— Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	— Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 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

(1)	(2)	(3)	or (4)
ex 3801	<ul style="list-style-type: none"> — Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

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

(1)	(2)	(3)	or (4)
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <ul style="list-style-type: none"> — Industrial monocarboxylic fatty acids, acid oils from refining — Industrial fatty alcohols 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 3823</p>	
3824	<p>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:</p> <ul style="list-style-type: none"> — The following of this heading: <ul style="list-style-type: none"> — — 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 — — 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 — — Mixtures of salts having different anions — — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing 	<p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
3824 (cont'd)	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3901 to 3915	<p>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:</p> <p>— Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</p> <p>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾</p> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3907	<p>— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>— Polyester</p>	<p>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 ⁽⁶⁾</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	
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	<p>Semi-manufactures and articles of plastics; except for heading Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <p>— 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</p>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
3916 to 3921 (cont'd)	<ul style="list-style-type: none"> — Other: — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content — Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — 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 ⁽⁶⁾ <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — 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	<ul style="list-style-type: none"> — Ionomer sheet or film — Sheets of regenerated cellulose, polyamides or polyethylene 	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>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</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽⁷⁾	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	

(1)	(2)	(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 — Other	Retreading of used tyres Manufacture from materials of any heading, except those of heading No 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
ex 4302	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for: ex 4403 Wood roughly squared ex 4407 Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed 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 ex 4409 Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: — Sanded or finger-jointed — Beadings and mouldings ex 4410 to ex 4413 Beadings and mouldings, including moulded skirting and other moulded boards ex 4415 Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or finger-jointing Splicing, planing, sanding or finger-jointing Sanding or finger-jointing Beading or moulding Beading or moulding Manufacture from boards not cut to size	

(1)	(2)	(3)	or (4)
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from river staves, not further worked than sawn on the two principal surfaces	
ex 4418	— Builders' joinery and carpentry of wood — Beadings and mouldings	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 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: 4503 Articles of natural cork	Manufacture in which all the materials used are classified within a heading other than that of the product 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: ex 4811 Paper and paperboard, ruled, lined or squared only 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 in which all the materials used are classified within a heading other than that of the product Manufacture from paper-making materials of Chapter 47 Manufacture from paper-making materials of Chapter 47	

(1)	(2)	(3)	or (4)
4817	Envelopes, letters 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	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bats and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 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 No 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks; <ul style="list-style-type: none"> — Calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard 	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
4910 (cont'd)	— Other	Manufacture from materials not classified in heading No 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽⁸⁾ : <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾ : <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or <p>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</p>	

(1)	(2)	(3)	or (4)
ex Chapter 51	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>5106 to 5110 Yarn of wool, of fine or coarse animal hair or of horsehair</p> <p>5111 to 5113 Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — 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 <p>Manufacture from single yarn ⁽⁸⁾</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁸⁾ : — 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	Other fabrics of cotton: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the material used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽⁸⁾ : <ul style="list-style-type: none"> — 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: <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾ : <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽⁸⁾ : <ul style="list-style-type: none"> — 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 	

(1)	(2)	(3)	or (4)
5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <p>— Incorporating rubber thread</p> <p>— Other</p>	<p>Manufacture from single yarn ⁽⁸⁾</p> <p>Manufacture from ⁽⁸⁾:</p> <p>— coir yarn,</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper</p> <p>or</p> <p>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</p>	
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	<p>Manufacture from ⁽⁸⁾:</p> <p>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</p> <p>— natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	
5512 to 5516	<p>Woven fabrics of man-made staple fibres:</p> <p>— Incorporating rubber thread</p>	Manufacture from single yarn ⁽⁸⁾	

(1)	(2)	(3)	or (4)
5602 (cont'd)	— Other	Manufacture from ⁽⁸⁾ : — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered — Other	Manufacture from rubber thread or cord, not textile covered Manufacture from ⁽⁸⁾ : — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽⁸⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁽⁸⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

(1)	(2)	(3)	or (4)
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>— Of needleloom felt</p> <p>— Of other felt</p> <p>— Other</p>	<p>Manufacture from ⁽⁸⁾:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>However:</p> <p>— polypropylene filament of heading No 5402,</p> <p>— polypropylene fibres of heading No 5503 or 5506</p> <p>or</p> <p>— polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex,</p> <p>may be used provided their value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from ⁽⁸⁾:</p> <p>— natural fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from ⁽⁸⁾:</p> <p>— coir yarn or jute yarn,</p> <p>— synthetic or artificial filament yarn,</p> <p>— natural fibres, or</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>— Combined with rubber thread</p>	<p>Manufacture from single yarn ⁽⁸⁾</p>	

(1)	(2)	(3)	or (4)
ex Chapter 58 (cont'd)	— Other	Manufacture from ⁽⁸⁾ : — natural fibres — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
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: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: Containing not more than 90 % by weight of textile materials — Other	Manufacture from yarn Manufacture from chemical materials or textile pulp	

(1)	(2)	(3)	or (4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn or 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 ⁽⁸⁾	
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials — Other	Manufacture from yarn Manufacture from ⁽⁸⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics	Manufacture from ⁽⁸⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp,	

(1)	(2)	(3)	or (4)
5906 (cont'd)	<ul style="list-style-type: none"> — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other 	<p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>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</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> — Incandescent gas mantles, impregnated — Other 	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> — Polishing discs or rings other than of felt of heading No 5911 	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p>	

(1)	(2)	(3)	or (4)
5909 bis 5911 (cont'd)	<ul style="list-style-type: none"> — 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 	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — the following materials: <ul style="list-style-type: none"> — yarn of polytetrafluoroethylene ⁽⁹⁾, — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, — monofil of polytetrafluoroethylene ⁽⁹⁾, — yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁹⁾, — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp 	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp 	

(1)	(2)	(3)	or (4)
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— 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</p> <p>— Other</p>	<p>Manufacture from yarn ⁽⁸⁾ ⁽¹⁰⁾</p> <p>Manufacture from ⁽⁸⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	
<p>ex Chapter 62</p> <p>ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211</p> <p>ex 6210 and ex 6216</p> <p>6213 and 6214</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted; except for:</p> <p>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>— Embroidered</p>	<p>Manufacture from yarn ⁽⁸⁾ ⁽¹⁰⁾</p> <p>Manufacture from yarn ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾</p> <p>Manufacture from yarn ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾</p> <p>Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾</p>	

(1)	(2)	(3)	or (4)
6213 and 6214 (cont'd)	— Other	<p>Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾</p> <p>or</p> <p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:</p> <p>— Embroidered</p> <p>— Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>— Interlinings for collars and cuffs, cut out</p> <p>— Other</p>	<p>Manufacture from yarn ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾</p> <p>Manufacture from yarn ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>Manufacture from yarn ⁽¹⁰⁾</p>	
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	

(1)	(2)	(3)	or (4)
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains, etc.; other furnishing articles: — Of felt, of nonwovens — Other: — — Embroidered — — Other	Manufacture from ⁽⁸⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁰⁾ ⁽¹¹⁾ or 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 Manufacture from unbleached single yarn ⁽¹⁰⁾ ⁽¹¹⁾	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁸⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods; — Of nonwovens — Other	Manufacture from ⁽⁸⁾ ⁽¹⁰⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾	
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	

(1)	(2)	(3)	or (4)
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 packing 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 15 % of the ex-works price of the set	
ex Chapter 64	Footwear gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felts hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁰⁾	
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 ⁽¹⁰⁾	
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	

(1)	(2)	(3)	or (4)
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials ; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	— Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹²⁾	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	

(1)	(2)	(3)	or (4)
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
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 or 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 or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	

(1)	(2)	(3)	or (4)
7106, 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110 or 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	
ex 7107, ex 7109 and ex 7111	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
7116	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7117	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 or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	

(1)	(2)	(3)	or (4)
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224, 7225 to 7228	Semi-finished products, 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 of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack-rails, 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 specialised 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 25 % 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 frameworks, 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	

(1)	(2)	(3)	or (4)
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
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	<p>Refined copper and copper alloys, unwrought:</p> <ul style="list-style-type: none"> — Refined copper — Copper alloys and refined copper containing other elements 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from refined copper, unwrought, or waste and scrap of copper</p>	
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	
ex Chapter 75	Nickel and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
7501 to 7503	Nickel matters, 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:	
7601	Unwrought aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> — 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 <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — 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 the HS		

(1)	(2)	(3)	or (4)
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7801	Unwrought lead:	Manufacture from "bullion" or "work" lead	
	— Refined lead		
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
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:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	<p>Other base metals; cermets; articles thereof:</p> <p>— Other base metals, wrought; articles thereof</p> <p>— Other</p>	<p>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</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p>	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p>	

(1)	(2)	(3)	or (4)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — 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 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ⁽¹³⁾	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — 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 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,	
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, — 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 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,	

(1)	(2)	(3)	or (4)
ex 8413	Rotary positive displacement pumps	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — 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 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — 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 25 % of the ex-works price of the product
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading No 8415	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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

(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of heading 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	

(1)	(2)	(3)	or (4)
8452	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>— Other</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— 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,</p> <p>— the thread tension, crochet and zigzag mechanisms used are already originating</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheetings 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	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — 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 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8501 and 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video turner	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <p>— Matrices and masters for the production of records</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— 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</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8525	<p>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8527	<p>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 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: <ul style="list-style-type: none"> — Suitable for use solely or principally with video recording or reproducing apparatus — Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 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

(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8541 and 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	
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	

(1)	(2)	(3)	or (4)
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds ; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) 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, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; sidecars; — With reciprocating internal combustion piston engine of a cylinder capacity: — Not exceeding 50 cc ³	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

(1)	(2)	(3)	or (4)
8711 (cont'd)	<ul style="list-style-type: none"> — Exceeding 50 cc³ — Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(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: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mounting therefor	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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,	

(1)	(2)	(3)	or (4)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> — Dentists' chairs incorporating dental appliances or dentists' spittoons — Other 	<p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9019	Mechanotherapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
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 and 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	<ul style="list-style-type: none"> <li data-bbox="272 1753 502 1783">— Parts and accessories <li data-bbox="272 1783 502 1812">— Other 	<p data-bbox="671 1753 1054 1783">Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p data-bbox="671 1783 1054 1812">Manufacture</p> <ul style="list-style-type: none"> <li data-bbox="671 1812 1054 1928">— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, <li data-bbox="671 1928 1054 2045">— 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

(1)	(2)	(3)	or (4)
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like, speed indicators and tachometers, other than those of heading Nos 9014 and 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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

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

(1)	(2)	(3)	or (4)
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travels sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 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	

(1)	(2)	(3)	or	(4)
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks		
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product		

(¹) The exception concerning *Zea indurata* maize is applicable until 31.12.2002.

(²) For the special conditions relating to specific processes see Introductory Notes 7.1 and 7.3.

(³) For the special conditions relating to specific processes see Introductory Note 7.2.

(⁴) 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 manufacture of colouring preparations, provided they are not classified in another heading in Chapter 32.

(⁵) A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(⁶) 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.

(⁷) 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 %.

(⁸) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(⁹) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(¹⁰) See Introductory Note 6.

(¹¹) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(¹²) SEMII — Semiconductor Equipment and Materials Institute Incorporated.

(¹³) This rule shall apply until 31.12.2005.'

ANNEX IV

Annex 26 is hereby amended as follows:

1. Delete:
Heading '1.70 Brussels sprouts, 1.120 Endives, 1.250 Fennel'
2. Heading 2.85 'Limes (*Citrus aurantifolia*), fresh' is replaced by: 'Limes (*Citrus aurantifolia*, *Citrus latifolia*), fresh'
3. Heading 2.140.1: 'Pears — Nashi (*Pyrus pyrifolia*)' is replaced by 'Pears — Nashi (*Pyrus pyrifolia*), Ya (*Pyrus Bretschneideri*)'.
4. The CN codes are replaced as follows:

Heading	CN code to be deleted	CN code to be inserted
1.10	0701 90 51 0701 90 59	0701 90 50
1.60	ex 0704 10 10 ex 0704 10 90	0704 10 00
1.110	0705 11 10 0705 11 90	0705 11 00
1.160	0708 10 10 0708 10 90	0708 10 00
1.170.1	ex 0708 20 10 ex 0708 20 90	ex 0708 20 00
1.170.2	ex 0708 20 10 ex 0708 20 90	ex 0708 20 00
1.190	0709 10 10 0709 10 20 0709 10 30	0709 10 00
2.40	ex 0804 40 10 ex 0804 40 90	ex 0804 40 00
2.60.1	0805 10 01 0805 10 11 0805 10 21 0805 10 32 0805 10 42 0805 10 51	0805 10 10
2.60.2	0805 10 05 0805 10 15 0805 10 25 0805 10 34 0805 10 44 0805 10 55	0805 10 30
2.60.3	0805 10 09 0805 10 19 0805 10 29 0805 10 36 0805 10 46 0805 10 59	0805 10 50
2.70.1	ex 0805 20 11 ex 0805 20 21	ex 0805 20 10
2.70.2	ex 0805 20 13 ex 0805 20 23	ex 0805 20 30

Heading	CN code to be deleted	CN code to be inserted
2.70.3	ex 0805 20 15 ex 0805 20 25	ex 0805 20 50
2.70.4	ex 0805 20 17 ex 0805 20 19 ex 0805 20 27 ex 0805 20 29	ex 0805 20 70 ex 0805 20 90
2.85	ex 0805 30 90	ex 0805 30 90 ex 0805 90 00
2.90.1	ex 0805 40 10 ex 0805 40 90	ex 0805 40 00
2.90.2	ex 0805 40 10 ex 0805 40 90	ex 0805 40 00
2.100	0806 10 21 0806 10 29 0806 10 30 0806 10 61 0806 10 69	0806 10 10
2.110	0807 10 10	0807 11 00
2.120.1	ex 0807 10 90	ex 0807 19 00
2.120.2	ex 0807 10 90	ex 0807 19 00
2.140.1	ex 0808 20 31 ex 0808 20 37 ex 0808 20 41	ex 0808 20 50
2.140.2	ex 0808 20 31 ex 0808 20 37 ex 0808 20 41	ex 0808 20 50
2.150	0809 10 10 0809 10 50	0809 10 00
2.160	0809 20 11 0809 20 19 0809 20 21 0809 20 29 0809 20 71 0809 20 79	0809 20 05 0809 20 95
2.170	0809 30 19 0809 30 59	0809 30 90
2.180	ex 0809 30 11 ex 0809 30 51	ex 0809 30 10
2.190	0809 40 10 0809 40 40	0809 40 05
2.200	0810 10 10 0810 10 90	0810 10 00
2.205	0810 20 10	0810 20 10
2.220	0810 90 10	0810 50 00

ANNEX V

ANNEX 27

MARKETING CENTRES FOR THE PURPOSE OF CALCULATING UNIT PRICES BY CLASSIFICATION HEADING

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
1.10	0701 90 50	X				X	X			X	X	X		X	X	X	
1.30	0703 10 19	X	X	X		X				X		X	X	X	X	X	
1.40	0703 20 00	X		X			X	X	X	X		X	X	X	X	X	
1.50	ex 0703 90 00	X				X						X		X	X		
1.60	0704 10 00	X	X	X								X				X	
1.80	0704 90 10					X	X					X		X		X	
1.90	ex 0704 90 90 (Broccoli)			X	X							X	X	X		X	
1.100	ex 0704 90 90 (Chinese cabbage)	X		X		X				X		X	X	X	X	X	
1.110	0705 11 00			X		X					X	X	X	X			
1.130	ex 0706 10 00	X	X	X						X		X		X	X	X	
1.140	ex 0706 90 90			X						X	X	X		X		X	
1.160	0708 10 00	X	X	X							X	X		X	X	X	
1.170.1	ex 0708 20 00	X	X	X		X					X	X	X	X	X		
1.170.2	ex 0708 20 00 (<i>vulgaris</i> var. <i>Compressus</i> <i>savi</i>)	X	X	X		X						X	X	X	X		
1.180	ex 0708 90 00	X	X	X								X	X	X	X		
1.190	0709 10 00	X		X							X	X		X		X	
1.200.1	ex 0709 20 00 (Green asparagus)	X	X		X			X			X	X	X	X		X	
1.200.2	ex 0709 20 00 (Other asparagus)	X	X	X		X					X	X		X	X		
1.210	0709 30 00	X		X		X					X	X		X	X		

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
1.220	ex 0709 40 00	X					X			X	X		X		X		
1.230	0709 51 30				X	X					X	X		X			
1.240	0709 60 10	X		X		X	X		X	X	X	X		X	X	X	
1.270	0714 20 10	X	X	X			X			X		X	X	X			
2.10	ex 0802 40 00	X		X						X		X	X				
2.30	ex 0804 30 00	X		X				X				X		X	X		
2.40	ex 0804 40 00	X						X		X		X	X		X		
2.50	ex 0804 50 00	X			X			X				X		X	X		
2.60.1	0805 10 10	X	X		X				X	X	X	X		X		X	
2.60.2	0805 10 30	X	X		X	X		X	X	X	X	X		X	X	X	
2.60.3	0805 10 50	X	X		X	X			X	X	X	X		X		X	
2.70.1	ex 0805 20 10	X	X	X	X			X	X	X	X	X		X		X	
2.70.2	ex 0805 20 30	X	X	X					X		X	X		X	X	X	
2.70.3	ex 0805 20 50	X	X	X					X			X		X		X	
2.70.4	ex 0805 20 70 ex 0805 20 90	X			X	X			X	X	X	X		X	X	X	
2.85	ex 0805 30 90 ex 0805 90 00 (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	X		X	X			X				X		X			
2.90.1	ex 0805 40 00 (Grapefruit, white)	X			X	X		X	X	X		X		X	X	X	
2.90.2	ex 0805 40 00 (Grapefruit pink)	X			X	X			X	X		X		X	X	X	
2.100	0806 10 10	X	X	X	X	X					X	X	X	X		X	
2.110	0807 11 00	X	X		X					X		X		X	X		
2.120.1	ex 0807 19 00 (Melons: Amarillo, etc.)	X		X							X	X		X	X	X	

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
2.120.2	ex 0807 19 00 (Melons: others)	X		X							X	X		X	X	X	
2.140.1	ex 0808 20 50 (Pears: Nashi and Ya)	X	X	X	X	X	X					X	X	X		X	
2.140.2	ex 0808 20 50 (Pears: other)	X	X	X	X			X	X		X	X	X	X	X	X	
2.150	0809 10 00	X	X	X	X						X	X	X	X		X	
2.160	0809 20 05 0809 20 95	X			X						X	X	X	X		X	
2.170	0809 30 90 (Peaches)	X	X		X	X	X			X		X	X	X		X	
2.180	ex 0809 30 10 (Nectarines)	X	X	X	X					X		X	X	X		X	
2.190	0809 40 05	X	X	X	X		X					X	X	X		X	
2.200	0810 10 00	X	X		X					X		X	X	X		X	
2.205	0810 20 10	X	X	X	X							X	X	X			
2.210	0810 40 30			X	X							X	X	X			
2.220	0810 50 00	X	X	X		X						X	X			X	
2.230	ex 0810 90 85 (Pome- granates)	X	X		X							X	X	X			
2.240	ex 0810 90 85 (Khakis, Sharon)	X		X					X			X		X		X	
2.250	ex 0810 90 30 (Lychees)	X		X				X	X			X	X	X		X	

ANNEX VI

EUROPEAN COMMUNITY

T 5

See Notice before completing this form

ORIGINAL OF CONTROL COPY

1	2 Consignor/Exporter No <input type="checkbox"/>				3 Forms 4 Loading lists
					5 Items 6 Total packages 7 Reference number
	8 Consignee	NOTES CONCERNING Box 104: Enter <input checked="" type="checkbox"/> where applicable Box 105: Enter type, serial number, date of issue and name of issuing authority Box 109: Enter type, number, date of registration and name of customs office.			
	14 Declarant/Representative No	15 Country of dispatch/export		17 Country of destination	
	18 Identity and nationality of means of transport at departure	19 Ctr.		B Tilbagesendes til: Zurücksenden an: Επιστρεπτέον εις: Return to: Devolver a: Palautusosoite: Renvoyer à: Da ríspeidre a: Terugzenden aan: Åter till:	
	IMPORTANT NOTE This original must accompany the goods and be lodged: - in the case of goods to be exported, with the Customs office of exit from the customs territory of the Community, - in other cases, with the competent office in the Member State of destination.				
1					
31	Marks and numbers - Container No(s) - Number and kind			32 Item	33 Commodity Code
Packages and description of goods				No	X X X X X X X X X X
				X X X X X X X X X X	35 Gross mass (kg)
				X X X X X X X X X X	X X X X X X
				X X X X X X X X X X	38 Net mass (kg)
				X X X X X X X X X X	X X X X X X
				40 Previous document	
				41 Supplementary units	
				X X	
ADDITIONAL INFORMATION					
100 (For national use)			103 Net quantity (kg, litres or in other units) in words		
104 USE AND/OR DESTINATION					
<input type="checkbox"/> Exit from the customs territory of the Community		<input type="checkbox"/> Supply for victualling			
<input type="checkbox"/> Supply to the following international organisation:		<input type="checkbox"/> Supply to the		(nationality)	
		forces in		(Member State)	
<input type="checkbox"/> Other (specify):					
Time limit of days for completion					
105 Licences					
106 Further particulars					
107 Legislation applicable		108 Attached documents		109 Administrative or customs document	

D CONTROL BY OFFICE OF DEPARTURE Result: Seals affixed: No: identity: Time limit (date): Signature:	Stamp:	110 Place and date: Signature and name of declarant/representative:
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ANNEX VII

'ANNEX 66

INSTRUCTIONS FOR USE OF THE FORMS REQUIRED TO DRAW UP CONTROL COPY T5

A. General remarks

1. The T5 control copy is a document drawn up on a T5 form accompanied, where appropriate, either by one or more T5bis forms or by one or more T5 loading lists.
2. The T5 control copy is intended to supply proof that the goods in respect of which it was issued have either been used in the way, or have reached the destination provided for by the specific Community provisions governing their use, it being the responsibility of the competent office of destination to be satisfied either directly or through persons acting on its behalf as to the use and/or destination of the goods concerned. In some cases, the T5 control copy is also used to inform the competent authorities of destination that the goods which it covers are subject to special measures. The procedure thus instituted is a framework procedure, to be put into effect only if specific Community legislation expressly so provides. It can apply even where the goods are not moving under a customs procedure.
3. The T5 control copy must be drawn up in one original and at least one copy, each of which must bear an original signature.

When goods are transported under a customs procedure, the original and the copy or copies of the T5 control copy must be submitted together to the customs office of departure or consignment, which retains one copy while the original accompanies the goods and must be presented with them at the customs office of destination.

Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office of consignment, which shall keep a copy. The words "Goods not covered by a customs procedure" shall be entered in box 109 of the T5 form. The original of the T5 control copy must be presented together with the goods to the competent office of destination.

4. If T5bis forms are used, the T5 form and the T5bis forms must be completed.

If T5 loading lists are used, the T5 form must be completed but boxes 31, 32, 33, 35, 38, 100, 103 and 105 must be struck through and the information concerned must be entered only on the T5 loading list or lists.

5. A T5 form may not be accompanied both by T5bis and by T5 loading lists.
6. The forms must be printed on pale blue paper, dressed for writing purposes and weighing at least 40 g/m². The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The forms must measure 210 × 297 mm for T5 forms and T5bis and 297 × 420 mm for T5 loading lists, a tolerance in the length of between -5 and +8 mm being allowed.

The address for return and the important note on the front of the form may be printed in red.

The competent authorities of the Member States may require that control copy T5 forms show the name and address of the printer, or a symbol enabling the printer to be identified.

7. The T5 control copy shall be made out in an official language of the Community which is acceptable to the competent authorities of the Member State of departure.

The competent authorities of another Member State in which such a document is presented may, as necessary, require a translation into the official language, or one of the official languages, of that Member State.

8. T5 forms and any T5bis forms or T5 loading lists must be completed in typescript or by a mechanographical or similar process. They may also be filled in legibly by hand, in ink and in block letters. To make it easier to complete T5 forms in typescript, they should be inserted in such a way that the first letter to be entered in box 2 is located in the small positioning box in the top left hand corner.

Forms must contain no erasures or overwriting. Alterations must be made by crossing out incorrect particulars and adding those required. Any such amendments must be initialled by the person making the amendment and authenticated by the competent authorities, who may require a new form to be lodged.

In addition, forms may be completed using an automatic reproduction process instead of any of the processes mentioned above. They may also be produced and completed by that means provided that the rules relating to the specimens, paper, size of forms, language to be used, legibility, prohibition of erasures and overwriting and alterations are strictly observed.

B. Provisions relating to T5 forms

Only boxes marked with a serial number need be completed, as appropriate. The other boxes, marked with a capital letter, are for official use only except in cases provided for in specific regulations or in the provisions relating to authorised consignors.

BOX 2: CONSIGNOR/EXPORTER

Enter the full name and address of the person or company concerned. Instructions regarding the identification number can be added by the Member States (identification number allocated to the person concerned by the competent authorities for tax, statistical or other purposes).

BOX 3: FORMS

Enter the number of the form in relation to the total number of T5 and T5bis forms used. For example, if there is one T5 form and two T5bis forms, indicate in the T5 form "1/3", on the first T5bis form "2/3" and on the second T5 form "3/3".

Where the consignment consists of only one item, i.e. only one "Description of goods" box, has to be completed, do not enter anything in box 3, but enter the figure 1 in box 5.

BOX 4: LOADING LISTS

Enter in figures the total number of T5 loading lists attached, if any.

BOX 5: ITEMS

Enter in figures the total number of items declared by the person concerned on the T5 forms and on all T5bis forms or T5 loading lists used. The number of items must be 1 if there is only the T5 form or correspond on the total number of goods indicated in box 31 of the T5bis forms or in the T5 loading lists.

BOX 6: TOTAL PACKAGES

Enter the total number of packages making up the consignment in question.

BOX 7: REFERENCE NUMBER

Optional item for users to indicate any reference number allocated by the person concerned to the consignment in question.

BOX 8: CONSIGNEE

Enter the full name and address of the person(s) or company(ies) concerned to whom the goods are to be delivered.

BOX 14: DECLARANT/REPRESENTATIVE

Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignor/exporter are the same person, enter "consignor/exporter". Instructions regarding the identification number can be added by the Member States (identification number allocated to the person concerned by the competent authorities for tax, statistical or other purposes).

BOX 15: COUNTRY OF DISPATCH/EXPORT

Enter the name of the country from which the goods are dispatched/exported.

BOX 17: COUNTRY OF DESTINATION

Enter name of the country concerned.

BOX 18: IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT DEPARTURE

Enter the identity, e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are or were directly loaded when the consignment formalities were completed, followed (except in the case of rail transport) by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport), using the appropriate Community codes.

BOX 19: CONTAINER (Ctr)

Using the appropriate Community codes ("0" — Goods not transported in containers or "1" — Goods transported in containers), indicate the situation at departure.

BOX 31: PACKAGES AND DESCRIPTION OF GOODS — MARKS AND NUMBERS — CONTAINER No(s) — NUMBER AND KIND

Enter the marks, numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration, or the work "bulk", as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification.

Where the Community rules applicable to the goods concerned provide for particular procedures in this respect, the description of the goods must conform to those rules.

All additional information required by the said rules must also be entered in this box. The description of agricultural products must be in accordance with the Community provisions in force in the agricultural sector.

If containers are used, the identifying marks of the container must also be entered in this box. The unused space in this box must be crossed through.

BOX 32: ITEM NUMBER

Enter the number of the item in question in relation to the total number of articles declared in the T5 and T5bis forms used, as described in the note to box 5.

Where the consignment consists of only one item (a single T5 form), do not complete this box but enter the figure 1 in box 5.

BOX 33: COMMODITY CODE

Enter the code number corresponding to the item in question, using that of the nomenclature for export refunds where appropriate.

BOX 35: GROSS MASS

Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregate mass of the goods with all their packagings, excluding containers and other transport equipment.

BOX 38: NET MASS

Where Community rules so require, enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

BOX 40: PREVIOUS DOCUMENT

Box for optional use by the Member States (reference numbers of documents relating to the administrative procedure preceding dispatch/export).

BOX 41: SUPPLEMENTARY UNITS

For use as necessary in accordance with the goods nomenclature (enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature).

BOX 100: FOR NATIONAL USE

To be completed in accordance with the rules of the Member State of dispatch/export.

BOX 103: NET QUANTITY (kg, litres or other units) IN WORDS

To be completed in accordance with Community rules.

BOX 104: USE AND/OR DESTINATION

Indicate the use and/or destination intended or prescribed for the goods by placing an X in the appropriate box or, failing that, place an X in the box marked "Other" and specify the use and/or destination.

Where Community rules fix a time limit by which the goods must be assigned to a use and/or destination, complete the phrase "time limit of ... days for completion" by inserting the number of days.

BOX 105: LICENCES

To be completed in accordance with Community rules.

Enter the type, serial number, date of issue and issuing authority.

BOX 106: FURTHER PARTICULARS

To be completed in accordance with Community rules and the rules on the application of Article 912(b)(9).

BOX 107: LEGISLATION APPLICABLE

Enter the number of any Community regulation, directive or decision concerning the measure providing for or prescribing control of the use and/or destination of the goods.

BOX 108: ATTACHED DOCUMENTS

List the accompanying documents attached to the control copy T5, which are to accompany it to its destination.

BOX 109: ADMINISTRATIVE OR CUSTOMS DOCUMENT

Enter the type, number and date of registration of the document relating to the procedure used for the transport of the goods, and the issuing office or, where appropriate, the words "Goods not covered by a customs procedure".

BOX 110: PLACE AND DATE; SIGNATURE AND NAME OF DECLARANT/REPRESENTATIVE

Subject to any specific provisions adopted with regard to the use of computerised systems, the original of the hand-written signature of the person concerned must appear both on the original and on the copy or copies of the T5 form. Where the person concerned is a legal person, the signatory must add his full name and capacity after his signature.

C. Provisions relating to use of T5bis forms

See notes in Section B.

Subject to any special provisions adopted on the use of automatic data-processing techniques, the original and copy or copies of the T5bis form must bear the original signature of the person who signed the corresponding T5 form.

Boxes headed "Packages and descriptions of goods" which have not been used must be struck through to prevent subsequent entries.

D. Provisions relating to the use of T5 loading lists forms

Every column in the loading lists, except that reserved for official use, must be completed. Only the front of the T5 loading list form may be used.

The registration number of the T5 control copy must be shown in the box for registration particulars of the T5 loading list.

The goods shown on the T5 loading list must be serially numbered in the column headed "item number" (see item number, box 32) in such a way that the last of these is the total given in box 5 of the T5 form.

The particulars normally entered in boxes 31, 33, 35, 38, 100, 103 and 105 of the form T5 must be entered on the T5 loading list.

Particulars relating to boxes 100 (national use) and 105 (licences) must be entered in the column for the description of the goods, immediately after the information concerning the goods to which those particulars refer.

A horizontal line must be drawn after the last entry and the spaces not used must be crossed through to prevent later additions being made.

The total number of packages containing the goods listed and the total gross and net mass of those goods must be shown at the foot of the appropriate columns.

Subject to any specific provisions adopted with regard to the use of computerised systems, the original signature of the signatory of the corresponding T5 form must appear both on the original and on the copy or copies of the T5 loading list.'

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ANNEX VIII

In Annex 87, order No 14 is replaced by the following:

Order No	Column 1	Column 2
	Goods for which processing under customs control is authorised	Processing which may be carried out
'14	Gas oils with a sulphur content exceeding 0,2 % by weight falling withing CN code 2710 00 68 Kerosene falling withing CN code 2710 00 55 White spirit falling within CN code 2710 00 21	Mixture of the products in column 1 or a mixture of one and/or other of the products in column 1 with gas oil with a sulphur content not exceeding 0,2 % by weight falling withing CN code 2710 00 66 or 2710 00 67 to obtain a gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 2710 00 67'