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**COUNCIL REGULATION (EC) No 1528/2007  
of 20 December 2007**

**applying the arrangements for products originating in certain states which are part of the African, Caribbean and Pacific (ACP) Group of States provided for in agreements establishing, or leading to the establishment of, Economic Partnership Agreements**

(OJ L 348, 31.12.2007, p. 1)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Council Regulation (EC) No 1217/2008 of 8 December 2008	L 330	1	9.12.2008
► <b><u>M2</u></b>	Council Regulation (EU) No 517/2013 of 13 May 2013	L 158	1	10.6.2013
► <b><u>M3</u></b>	Regulation (EU) No 37/2014 of the European Parliament and of the Council of 15 January 2014	L 18	1	21.1.2014
► <b><u>M4</u></b>	Regulation (EU) No 38/2014 of the European Parliament and of the Council of 15 January 2014	L 18	52	21.1.2014

**COUNCIL REGULATION (EC) No 1528/2007****of 20 December 2007****applying the arrangements for products originating in certain states which are part of the African, Caribbean and Pacific (ACP) Group of States provided for in agreements establishing, or leading to the establishment of, Economic Partnership Agreements**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) The Partnership Agreement between the members of the African, Caribbean and Pacific Group of States, of the one part, and the European Community and its Member States, of the other part, signed in Cotonou on 23 June 2000 <sup>(1)</sup> (hereinafter referred to as the 'ACP-EC Partnership Agreement') provides that Economic Partnership Agreements (EPAs) are to enter into force no later than 1 January 2008.
- (2) The ACP-EC Partnership Agreement provides for the maintenance of the trading arrangements contained in Annex V to that Agreement until 31 December 2007.
- (3) Since 2002 the Community has been negotiating Economic Partnership Agreements with the ACP Group of States in the form of six regions comprising the Caribbean, Central Africa, Eastern and Southern Africa, the Pacific Island States, the South African Development Community and West Africa. Such Economic Partnership Agreements will be consistent with WTO obligations, support regional integration and promote the gradual integration of the ACP economies into the rules-based world trading system, thereby fostering their sustainable development and contributing to the overall effort to eradicate poverty and to enhance living conditions in the ACP countries. In a first stage, negotiations may be concluded on agreements leading to the establishment of Economic Partnership Agreements covering at least WTO compatible goods arrangements consistent with regional economic and political integration processes, to be complemented as soon as possible by complete Economic Partnership Agreements.
- (4) Those agreements establishing, or leading to the establishment of, Economic Partnership Agreements for which negotiations have been concluded provide that the parties may take steps to apply the agreement, before provisional application on a mutual basis, to the extent feasible. It is appropriate to take action to apply the agreements on the basis of these provisions.

<sup>(1)</sup> OJ L 317, 15.12.2000, p. 3. Agreement as amended by Agreement of 22 December 2005 (OJ L 209, 11.8.2005, p. 27).

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- (5) The arrangements included in this Regulation are to be amended, as necessary, in accordance with the agreements establishing, or leading to the establishment of, Economic Partnership Agreements, as and when such agreements are signed and concluded pursuant to Article 300 of the Treaty and are either provisionally applied or in force. The arrangements are to be terminated in whole or in part if the agreements in question do not enter into force within a reasonable period of time in accordance with the Vienna Convention on the Law of Treaties.
- (6) For imports into the Community, the arrangements in the agreements establishing, or leading to the establishment of, Economic Partnership Agreements, should provide for duty free access and no tariff rate quotas for all products with the exception of arms. These arrangements are subject to transitional periods and arrangements for certain sensitive products and specific arrangements for the French Overseas Departments. In the light of the specificities of the situation of South Africa, products originating in South Africa should continue to benefit from the relevant provisions of the Agreement on Trade, Development and Cooperation between the European Community and its Member States, of the one part, and South Africa, of the other part<sup>(1)</sup> (hereinafter referred to as the 'TDCA'), until such time as an agreement establishing, or leading to the establishment of, Economic Partnership Agreements enters into force between the Community and South Africa.
- (7) Instead of relying on the special arrangements for least-developed countries provided for in Council Regulation (EC) No 980/2005 of 27 June 2005 applying a scheme of generalised tariff preferences<sup>(2)</sup>, it is preferable that those least-developed countries which are also ACP States base their future trade relationship with the Community on Economic Partnership Agreements. In order to facilitate such a development, it is appropriate to provide that such countries which have concluded negotiations on agreements establishing, or leading to the establishment of, Economic Partnership Agreements, and which can benefit from the arrangements provided under this Regulation may continue to benefit, for a limited period of time, from the special arrangements for least-developed countries in Regulation (EC) No 980/2005 in respect of those products where the transitional arrangements set out in this Regulation are less favourable.
- (8) The rules of origin applicable to imports made under this Regulation should for a transitional period be those laid down in Annex II to this Regulation. Those rules of origin should be superseded by those annexed to any agreement with the regions or states listed in Annex I when that agreement is either provisionally applied, or enters into force, whichever is the earliest.
- (9) It is necessary to provide for the possibility of temporarily suspending the arrangements set out in this Regulation in the event of any failure to provide administrative cooperation, irregularities or fraud. Where a Member State supplies information to the Commission concerning possible fraud or failure to provide administrative cooperation, the relevant Community legislation

<sup>(1)</sup> OJ L 311, 4.12.1999, p. 1. Agreement as amended by the Additional Protocol of 25 June 2005 (OJ L 68, 15.3.2005, p. 33).

<sup>(2)</sup> OJ L 169, 30.6.2005, p. 1. Regulation as last amended by Commission Regulation (EC) No 606/2007 (OJ L 141, 2.6.2007, p. 4).

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should apply, in particular Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters <sup>(1)</sup>.

- (10) It is appropriate that this Regulation should provide for transitional arrangements for sugar and rice, together with special transitional safeguard and surveillance mechanisms applicable after the termination of the transitional arrangements.
- (11) In the context of the transitional arrangements for sugar, according to Council Decision 2007/627/EC <sup>(2)</sup>, Protocol 3 on ACP sugar attached to Annex V to the ACP-EC Partnership Agreement will cease to apply with effect from 1 October 2009.
- (12) Upon the termination of Protocol 3 on ACP sugar and in view of the particular sensitivity of the sugar market, it is appropriate to adopt transitional measures for that product. At the same time, it is appropriate to adopt specific transitional surveillance and safeguard measures for certain agricultural processed products with a potentially high sugar content which could be traded to circumvent the transitional specific safeguard measures for sugar imports into the Community.
- (13) It is also appropriate to adopt general safeguard measures for the products covered by this Regulation.
- (14) In view of the particular sensitivity of agricultural products, it is appropriate that bilateral safeguard measures may be taken when imports cause or threaten to cause disturbances in the markets for such products or disturbances in the mechanisms regulating those markets.
- (15) In accordance with Article 299(2) of the Treaty, due account should be taken in all Community policies of the particular structural, social and economic situations of the outermost regions of the Community specifically with reference to customs and trade policies.
- (16) Special account should therefore be taken both of the sensitivity of agricultural products, especially sugar, and of the particular vulnerability and interests of the outermost regions of the Community when laying down the rules on bilateral safeguards in an effective manner.

<sup>(1)</sup> OJ L 82, 22.3.1997, p. 1. Regulation as amended by Regulation (EC) No 807/2003 (OJ L 122, 16.5.2003, p. 36).

<sup>(2)</sup> Council Decision 2007/627/EC of 28 September 2007 denouncing on behalf of the Community Protocol 3 on ACP sugar appearing in the ACP-EEC Convention of Lomé and the corresponding declarations annexed to that Convention, contained in Protocol 3 attached to Annex V to the ACP-EC Partnership Agreement, with respect to Barbados, Belize, the Republic of Congo, the Republic of Côte d'Ivoire, the Republic of the Fiji Islands, the Republic of Guyana, Jamaica, the Republic of Kenya, the Republic of Madagascar, the Republic of Malawi, the Republic of Mauritius, the Republic of Mozambique, the Federation of Saint Kitts and Nevis, the Republic of Suriname, the Kingdom of Swaziland, the United Republic of Tanzania, the Republic of Trinidad and Tobago, the Republic of Uganda, the Republic of Zambia and the Republic of Zimbabwe (OJ L 255, 29.9.2007, p. 38).

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- (17) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission <sup>(1)</sup>.
- (18) This Regulation makes it necessary to repeal the current set of regulations adopted in the context of Annex V of the ACP-EC Partnership Agreement, notably Council Regulation (EC) No 2285/2002 of 10 December 2002 on the safeguard measures provided for in the ACP-EC Partnership Agreement <sup>(2)</sup>, Council Regulation (EC) No 2286/2002 of 10 December 2002 on the arrangements applicable to agricultural products and goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States (ACP States) <sup>(3)</sup> and Article 1(2) of Council Regulation (EC) No 1964/2005 of 29 November 2005 on the tariff rates for bananas <sup>(4)</sup>. As a consequence, all implementing measures based on those provisions which are repealed are rendered obsolete,

HAS ADOPTED THIS REGULATION:

## CHAPTER I

## SUBJECT MATTER, SCOPE AND MARKET ACCESS

*Article 1***Subject matter**

This Regulation applies the arrangements for products originating in certain states which are part of the African, Caribbean and Pacific (ACP) Group of States provided for in agreements establishing, or leading to the establishment of, Economic Partnership Agreements.

*Article 2***Scope**

1. This Regulation shall apply to products originating in the regions and states listed in Annex I.

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2. The Commission shall amend Annex I by means of delegated acts in accordance with Article 24a to add regions or states from the ACP Group of States which have concluded negotiations on an agreement between the Union and that region or state which at least meets the requirements of Article XXIV GATT 1994.

3. That region or state will remain on the list in Annex I to this Regulation unless the Commission adopts a delegated act in accordance with Article 24a amending Annex I to remove a region or state from that Annex, in particular where:

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- (a) the region or state indicates that it intends not to ratify an agreement which has permitted it to be included in Annex I;

<sup>(1)</sup> OJ L 184, 17.7.1999, p. 23. Decision as last amended by Decision 2006/512/EC (OJ L 200, 22.7.2006, p. 11).

<sup>(2)</sup> OJ L 348, 21.12.2002, p. 3.

<sup>(3)</sup> OJ L 348, 21.12.2002, p. 5.

<sup>(4)</sup> OJ L 316, 2.12.2005, p. 1.

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- (b) ratification of an agreement which has permitted a region or state to be included in Annex I has not taken place within a reasonable period of time such that the entry into force of the agreement is unduly delayed; or
- (c) the agreement is terminated, or the region or state concerned terminates its rights and obligations under the agreement but the agreement otherwise remains in force.

*Article 3***Market access**

1. Subject to Articles 6, 7 and 8, import duties shall be eliminated on all products of Chapters 1 to 97 but not 93 of the Harmonised System originating in a region or state listed in Annex I. Such elimination shall be subject to the transitional safeguard and surveillance mechanisms set out in Articles 9 and 10 and the general safeguards mechanism provided for in Articles 11 to 22.

2. For products of Chapter 93 of the Harmonised System originating in regions or states listed in Annex I the most favoured nation duties applied shall continue to apply.

3. Notwithstanding Article 3(2) of Regulation (EC) No 980/2005, products originating in least-developed countries listed in Annex I of that Regulation which are included in Annex I to this Regulation shall, in addition to the arrangements provided for in this Regulation, continue to benefit from the preferences provided for pursuant to Regulation (EC) No 980/2005 in respect of products:

(a) of tariff heading 1006 except for subheading 1006 10 10, until 31 December 2009; and

(b) of tariff heading 1701, until 30 September 2009.

4. Paragraph 1 of this Article and Articles 6, 7 and 8 shall not apply to products originating in South Africa. Such products shall be subject to the relevant provisions of the TDCA. In accordance with the procedure referred to in Article 24(3), an Annex shall be added to this Regulation setting out the regime applicable to products originating in South Africa once the relevant trade provisions of the TDCA have been superseded by the relevant provisions of an agreement establishing, or leading to the establishment of, an Economic Partnership Agreement.

5. Paragraph 1 shall not apply to products of tariff heading 0803 00 19 originating in a region or state listed in Annex I and released for free circulation in the Community's outermost regions until 1 January 2018. Paragraph 1 of this Article and Article 7 shall not apply to products of tariff heading 1701 originating in a region or

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state listed in Annex I and released for free circulation in the French overseas departments until 1 January 2018. Those periods shall be extended to 1 January 2028 unless otherwise agreed between the Parties to the relevant agreements. The Commission shall publish a notice in the Official Journal of the European Union informing interested parties of the termination of this provision.

## CHAPTER II

## RULES OF ORIGIN AND ADMINISTRATIVE COOPERATION

*Article 4***Rules of Origin**

1. The rules of origin set out in Annex II shall apply in order to determine whether products originate in the regions or states listed in Annex I.
2. The rules of origin set out in Annex II shall be superseded by those annexed to any agreement with the regions or states listed in Annex I when that agreement is either provisionally applied, or enters into force, whichever is the earlier. The Commission shall publish a notice in the Official Journal of the European Union to inform operators. The notice shall specify the date of provisional application or entry into force, which shall be the date from which the rules of origin in the agreement shall apply to products originating in the regions and states listed in Annex I.

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3. The Commission shall be assisted by the Customs Code Committee established by Article 184 of Regulation (EC) No 450/2008 of the European Parliament and of the Council <sup>(1)</sup>.
4. The Commission shall be empowered to adopt delegated acts in accordance with Article 24a of this Regulation concerning technical amendments to Annex II where required to take account of amendments to other Union customs legislation.
5. Decisions on the management of Annex II to this Regulation may be adopted in accordance with the procedure referred to in Articles 183 and 184 of Regulation (EC) No 450/2008.

**▼B***Article 5***Administrative cooperation**

1. Where the Commission has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, it may temporarily suspend the elimination of duties in Articles 3, 6 and 7 (hereafter referred to as the 'relevant treatment') in accordance with this Article.
2. For the purpose of this Article a failure to provide administrative cooperation shall mean, *inter alia*:
  - (a) a repeated failure to respect relevant obligations requiring the verification of the originating status of the product(s) concerned;
  - (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;

<sup>(1)</sup> Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code) (OJ L 145, 4.6.2008, p. 1).

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- (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative cooperation missions to verify the authenticity of documents or accuracy of information relating to the granting of the relevant treatment.

For the purpose of this Article a finding of irregularities or fraud may be made, *inter alia*, where there is a rapid increase, without satisfactory explanation, in imports of goods exceeding the usual level of production and export capacity of the region or state concerned.

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3. Where the Commission, on the basis of information provided by a Member State or on its own initiative, finds that the conditions laid down in paragraphs 1 and 2 of this Article are fulfilled, the relevant treatment may be suspended in accordance with the advisory procedure referred to in Article 21(4), provided that the Commission has first:

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- (a) informed the Committee provided for in Article 24;
- (b) notified the region or state concerned in accordance with any relevant procedures applicable between the Community and that state or region; and
- (c) published a notice in the Official Journal of the European Union stating that a finding has been made of a failure to provide administrative cooperation, irregularities or fraud.

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4. The period of suspension under this Article shall be limited to the period necessary to protect the Union's financial interests. It shall not exceed six months, however that period may be renewed. At the end of that period, the Commission shall decide either to terminate the suspension or to extend the period of suspension in accordance with the advisory procedure referred to in Article 21(4).

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5. The temporary suspension procedures set out in paragraphs 2 to 4 shall be superseded by those set out in any agreement with the regions or states listed in Annex I when that agreement is either provisionally applied or enters into force, whichever is the earlier. The Commission shall publish a notice in the Official Journal of the European Union to inform operators. The notice shall specify the date of provisional application or entry into force, which shall be the date from which the temporary suspension procedures in the agreement shall apply to products covered by this Regulation.

6. In order to implement the temporary suspension provided for in any agreement with the regions or states listed in Annex I, the Commission shall, without undue delay:

- (a) inform the Committee provided for in Article 24 that a finding has been made of a failure to provide administrative cooperation, irregularities or fraud; and



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- (b) publish the notice in the Official Journal of the European Union stating that a finding has been made of a failure to provide administrative cooperation, irregularities or fraud.

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The decision suspending the relevant treatment shall be adopted in accordance with the advisory procedure referred to in Article 21(4).

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## CHAPTER III

## TRANSITIONAL ARRANGEMENTS

## SECTION 1

*Rice**Article 6***Zero duty tariff rate quotas and eventual elimination of duties**

1. Import duties on the products of tariff heading 1006 shall be eliminated as from 1 January 2010, with the exception of import duties on the products of subheading 1006 10 10 which shall be eliminated as from 1 January 2008.

2. The following tariff rate quotas at zero duty shall be opened for products of tariff heading 1006 except for subheading 1006 10 10 originating in the regions or states listed in Annex I which form part of the CARIFORUM region:

- (a) 187 000 tonnes, husked rice equivalent, for the period from 1 January 2008 to 31 December 2008;
- (b) 250 000 tonnes, husked rice equivalent, for the period from 1 January 2009 to 31 December 2009.

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3. The detailed rules for implementing the tariff quotas referred to in paragraph 2 of this Article shall be determined in accordance with the examination procedure referred to in Article 21(5).

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## SECTION 2

*Sugar**Article 7***Zero duty tariff rate quotas and eventual elimination of duties**

1. Import duties on products of tariff heading 1701 shall be eliminated as from 1 October 2009.

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2. In addition to the tariff rate quotas opened and administered pursuant to Article 28 of Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector <sup>(1)</sup>, the following tariff rate quotas shall be opened for products of tariff heading 1701 for the period from 1 October 2008 to 30 September 2009:

- (a) 150 000 tonnes, white sugar equivalent, at zero duty reserved for products originating in least-developed countries as listed in Annex I to Regulation (EC) No 980/2005 and which are listed in Annex I. This tariff rate quota shall be divided between regions according to quantities to be determined in conformity with the agreements qualifying regions or states for inclusion in Annex I; and
- (b) 80 000 tonnes, white sugar equivalent, at zero duty reserved for products originating in regions or states which are not least-developed countries and which are listed in Annex I. This tariff rate quota shall be divided between regions according to quantities to be determined in conformity with the agreements qualifying regions or states for inclusion in Annex I.

3. Article 30 of Regulation (EC) No 318/2006 shall apply to imports under the tariff rate quotas referred to in the previous paragraph.

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4. The detailed rules for dividing by region and implementing the tariff quotas referred to in this Article shall be adopted in accordance with the examination procedure referred to in Article 21(5).

**▼B***Article 8***Transitional arrangement**

For the period from 1 October 2009 to 30 September 2012, Article 7(1) shall not apply to imports of products of CN code 1701 unless the importer undertakes to purchase such products at a price not lower than 90 % of the reference price (on a c.i.f. basis) set in Article 3 of Regulation (EC) No 318/2006 for the relevant marketing year.

*Article 9***Transitional safeguard mechanism for sugar**

1. For the period from 1 October 2009 to 30 September 2015 the treatment granted in Article 7(1) for imports of products of tariff heading 1701 originating in regions or states listed in Annex I

<sup>(1)</sup> OJ L 58, 28.2.2006, p. 1. Regulation as last amended by Regulation (EC) No 1260/2007 (OJ L 283, 27.10.2007, p. 1).

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and which are not least-developed countries listed in Annex I to Regulation (EC) No 980/2005 may be suspended when:

(a) imports originating in regions or states which are ACP States and which are not least-developed countries listed in Annex I to Regulation (EC) No 980/2005 exceed the following quantities:

(i) 1,38 million tonnes in the marketing year 2009/2010;

(ii) 1,45 million tonnes in the marketing year 2010/2011;

(iii) 1,6 million tonnes in the marketing years 2011/2012 to 2014/2015; and

(b) imports originating in all ACP States exceed 3,5 million tonnes.

2. The quantities provided for in point (a) of paragraph 1 may be subdivided by region.

3. During the period referred to in paragraph 1, imports of products of tariff heading 1701 originating in regions or states listed in Annex I shall require an import licence.

4. The suspension of the treatment granted in Article 7(1) shall be terminated at the end of the marketing year in which it was introduced.

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5. The Commission shall adopt detailed rules on the subdivision of quantities provided for in paragraph 1 for the management of the system referred to in paragraphs 1, 3 and 4 of this Article, and on suspension decisions in accordance with the examination procedure referred to in Article 21(5).

**▼B***Article 10***Transitional surveillance mechanism**

1. For the period from 1 January 2008 to 30 September 2015, imports of products of tariff headings 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59, 2106 90 98 originating in regions or states listed in Annex I shall be subject to the surveillance mechanism provided for in Article 308d of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Regulation (EEC) No 2913/92 establishing the Community Customs Code<sup>(1)</sup>.

2. On the basis of that surveillance, the Commission shall check whether there is a cumulative increase of imports of one or more of those products originating in a particular region by more than 20 % in volume during a period of twelve consecutive months compared to the average of the yearly imports over the previous three twelve-month periods.

<sup>(1)</sup> OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 214/2007 (OJ L 62, 1.3.2007, p. 6).

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3. If the level referred to in paragraph 2 is reached, the Commission shall analyse the pattern of trade, the economic justification and the sugar content of such imports. If the Commission concludes that such imports are used to circumvent the tariff rate quotas, the transitional arrangements and the special safeguard mechanism provided for in Articles 7, 8 and 9, it may suspend the application of Article 3(1) to imports of products of tariff headings 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59, 2106 90 98 originating in regions or states listed in Annex I which are not least-developed countries listed in Annex I to Regulation (EC) No 980/2005 until the end of the marketing year concerned.

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4. The Commission shall adopt detailed rules relating to the management of this system and to suspension decisions in accordance with the examination procedure referred to in Article 21(5).

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## CHAPTER IV

## GENERAL SAFEGUARD PROVISIONS

*Article 11***Definitions**

For the purposes of this Chapter:

- (a) ‘Community industry’ shall mean the Community producers as a whole of the like or directly competitive products operating within the territory of the Community, or those Community producers whose collective output of the like or directly competitive product constitutes a major proportion of the total Community production of those products;
- (b) ‘serious injury’ shall mean a significant overall impairment in the position of Community producers;
- (c) ‘threat of serious injury’ shall mean serious injury that is clearly imminent;
- (d) ‘disturbances’ shall mean disorders in a sector or industry;
- (e) ‘threat of disturbances’ shall mean disturbances that are clearly imminent.

*Article 12***Principles**

1. A safeguard measure may be imposed in accordance with the provisions set out in this Chapter where products originating in regions or states listed in Annex I are being imported in the Community in such increased quantities and under such conditions as to cause or threaten to cause any of the following:

- (a) serious injury to the Community industry;

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- (b) disturbances in a sector of the economy, particularly where those disturbances produce major social problems or difficulties which could bring about serious deterioration in the economic situation of the Community; or
- (c) disturbances in the markets of agricultural products covered by Annex I of the WTO Agreement on Agriculture or mechanisms regulating those markets.

2. In cases where products originating in regions or states listed in Annex I are being imported into the Community in such increased quantities and under such conditions as to cause or threaten to cause disturbances in the economic situation of one or several of the Community's outermost regions, a safeguard measure may be imposed in accordance with the provisions set out in this Chapter.

*Article 13***Determination of the conditions to impose safeguard measures**

1. The determination of serious injury or a threat thereof shall cover inter alia the following factors:

- (a) the volume of imports, in particular where there has been a significant increase, either in absolute terms or relative to production or consumption in the Community;
- (b) the price of imports, in particular where there has been a significant price undercutting as compared with the price of a like product in the Community;
- (c) the consequent impact on Community producers as indicated by trends in certain economic factors such as production, capacity utilisation, stocks, sales, market share, the depression of prices or prevention of price increases which would normally have occurred, profits, return on capital employed, cash flow, and employment;
- (d) factors other than trends in imports which are causing or may have caused injury to the Community producers concerned.

2. The determination of disturbances or a threat thereof shall be based on objective factors, including the following elements:

- (a) the increase in the volume of imports in absolute or relative terms to Community production and to imports from other sources; and
- (b) the effect of such imports on prices; or
- (c) the effect of such imports on the situation of the Community industry or the economic sector concerned, including inter alia on the levels of sales, production, financial situation and employment.

3. In determining whether imports are made under such conditions as to cause or threaten to cause disturbances in the markets of agricultural products or mechanisms regulating those markets, including regulations

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creating Common Market Organisations, all relevant objective factors must be taken into consideration, including one or more of the following elements:

- (a) the volume of imports as compared to previous calendar or marketing years' levels, as the case may be, internal production and consumption, and future levels planned in accordance with the reform of the Common Market Organisations;
- (b) the level of internal prices compared to the reference or target prices if applicable, and, if not applicable, compared to the average internal market prices during the same period of previous marketing years;
- (c) as of 1 October 2015, in the markets for products of tariff heading 1701: situations where the Community average market price of white sugar falls during two consecutive months below 80 % of the average Community market price for white sugar prevailing during the previous marketing year.

4. In determining whether the conditions referred to in paragraphs 1, 2 and 3 are met in the case of the Community's outermost regions, the analyses shall be restricted to the territory of the outermost region(s) concerned. Particular attention shall be paid to the size of the local industry, its financial situation and the situation of employment.

*Article 14***Initiation of proceedings**

1. An investigation shall be initiated upon request by a Member State or on the Commission's own initiative if it is apparent to the Commission that there is sufficient evidence to justify such initiation.

2. The Member States shall inform the Commission should trends in imports from any of the regions or states listed in Annex I appear to call for safeguard measures. That information shall include the evidence available, as determined on the basis of the criteria laid down in Article 13. The Commission shall pass that information on to all Member States within three working days.

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3. Where it is apparent that there is sufficient evidence to justify the initiation of a proceeding, the Commission shall publish a notice in the *Official Journal of the European Union*. Initiation shall take place within one month of the date of receipt of information from a Member State.

The Commission shall provide information to the Member States concerning its analysis of the information normally within 21 days of the date on which the information was provided to the Commission.

4. If the Commission takes the view that the circumstances set out in Article 12 exist, it shall immediately notify the region or states listed in Annex I concerned of its intention to initiate an investigation. The notification may be accompanied by an invitation for consultations with the aim of clarifying the situation and arriving at a mutually satisfactory solution.

**▼B***Article 15***The investigation**

1. Following the initiation of the proceeding, the Commission shall commence an investigation.
2. The Commission may request Member States to supply information and Member States shall take whatever steps are necessary in order to give effect to any such request. Where that information is of general interest or where its transmission was requested by a Member State, the Commission shall forward it to all Member States provided it is not confidential; if it is confidential the Commission shall forward a non-confidential summary.
3. In the event of an investigation restricted to an outermost region, the Commission may request the competent local authorities to supply the information referred to in paragraph 2 via the Member State concerned.
4. The investigation shall, whenever possible, be concluded within six months of the initiation of the investigation. In exceptional circumstances, that time limit may be extended by a further period of three months.

*Article 16***Imposition of provisional safeguard measures****▼M3**

1. Provisional safeguard measures shall be applied in critical circumstances where a delay would cause damage which it would be difficult to repair, pursuant to a preliminary determination that circumstances set out in Article 12 as appropriate exist. Provisional measures shall be adopted in accordance with the advisory procedure referred to in Article 21(4), or in cases of urgency, in accordance with Article 21(6).
2. In view of the particular situation of outermost regions and their vulnerability to any surge in imports, provisional safeguard measures shall be applied in proceedings that concern them where a preliminary determination has shown that imports have increased. Provisional measures shall be adopted in accordance with the advisory procedure referred to in Article 21(4), or, in cases of urgency, in accordance with Article 21(6).

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3. Where a Member State requests immediate intervention by the Commission and where the conditions in paragraph 1 or 2 are met, the Commission shall take a decision within five working days of receiving the request.

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5. Provisional measures may take the form of an increase in the customs duty on the product concerned up to a level which does not exceed the customs duty applied to other WTO members, or tariff quotas.

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6. Provisional measures shall not apply for more than 180 days. Where provisional measures are restricted to outermost regions, they may not apply for more than 200 days.

7. Should the provisional safeguard measures be repealed because the investigation shows that the conditions laid down in Articles 12 and 13 are not met, any duty collected as a result of those provisional measures shall be refunded automatically.

**▼ M3***Article 17***Termination of investigation and proceeding without measures**

Where bilateral safeguard measures are deemed unnecessary, the investigation and proceeding shall be terminated in accordance with the examination procedure referred to in Article 21(5).

**▼ B***Article 18***Imposition of definitive measures**

1. Where the facts as finally established show that the circumstances set out in Article 12, as appropriate, are met, the Commission shall request consultations with the region or state concerned meeting in the context of the appropriate institutional arrangement set up in the relevant agreements permitting a region or state to be included in Annex 1 with a view to seeking a mutually acceptable solution.

**▼ M3**

2. If the consultations referred to in paragraph 1 of this Article do not lead to a mutually satisfactory solution within 30 days of the matter being referred to the region or state concerned, a decision to impose definitive bilateral safeguard measures shall be taken by the Commission in accordance with the examination procedure referred to in Article 21(5) within 20 working days of the end of the consultation period.

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5. Definitive measures may take one of the following forms:

- a suspension of the further reduction of the rate of import duty for the product concerned originating in the region or state concerned;
- an increase in the customs duty on the product concerned up to a level which does not exceed the customs duty applied to other WTO members;
- a tariff quota.



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6. No bilateral safeguard measure shall be applied on the same product from the same region or state less than one year after previous such measures have lapsed or been removed.

*Article 19***Duration and review of safeguard measures**

1. A safeguard measure shall remain in force only for such period of time as may be necessary to prevent or remedy the serious injury or disturbances. That period shall not exceed two years, unless it is extended under paragraph 2. Where the measure is restricted to one or several of the outermost region(s) of the Community, the period of application may not exceed four years.

2. The initial period of duration of a safeguard measure may exceptionally be extended provided it is determined that the safeguard measure continues to be necessary to prevent or remedy serious injury or disturbances.

3. Extensions shall be adopted in accordance with the procedures of this Regulation applying to investigations and using the same procedures as the initial measures.

The total duration of a safeguard measure may not exceed four years, including any provisional measure. In the case of a measure restricted to outermost regions, that limit shall be extended to eight years.

4. If the duration of a safeguard measure exceeds one year, it shall be progressively liberalised at regular intervals during its period of application, including any extension.

Consultations with the region or state concerned shall be held periodically in the relevant institutional bodies of the agreements, with a view to establishing a timetable for their abolition as soon as circumstances permit.

*Article 20***Surveillance measures**

1. Where the trend in imports of a product originating in an ACP State is such that they could cause one of the situations referred to in Article 12, imports of that product may be subject to prior Community surveillance.

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2. The decision to impose surveillance shall be taken by the Commission in accordance with the advisory procedure referred to in Article 21(4).

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3. Surveillance measures shall have a limited period of validity. Unless otherwise provided, they shall cease to be valid at the end of the second six-month period following the first six months after the measures were introduced.

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4. Surveillance measures may be restricted to the territory of one or more Community outermost region(s) where necessary.
5. The decision to impose surveillance measures shall be communicated immediately to the appropriate institutional body set up in the relevant agreements permitting a region or state to be included in Annex I for information.

**▼M3***Article 21***Committee procedure**

1. For the purpose of Articles 16, 17, 18 and 20 of this Regulation, the Commission shall be assisted by the Committee on Safeguards established by Article 4(1) of Council Regulation (EC) No 260/2009 <sup>(1)</sup>. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of the European Parliament and of the Council <sup>(2)</sup>.
2. For the purpose of Articles 4 and 5, the Commission shall be assisted by the Customs Code Committee established by Article 184 of Regulation (EC) No 450/2008 of the European Parliament and of the Council <sup>(3)</sup>. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011.
3. For the purpose of Articles 6, 7 and 9, the Commission shall be assisted by the Committee established by Council Regulation (EC) No. 1234/2007 <sup>(4)</sup>. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011.
4. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.
5. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.
6. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011, in conjunction with Article 4 thereof, shall apply.

**▼B***Article 22***Exceptional measures with limited territorial application**

Where it emerges that the conditions laid down for the adoption of bilateral safeguard measures are met in one or more Member States, the Commission may, after having examined alternative solutions, exceptionally, and in accordance with Article 134 of the Treaty, authorise the application of surveillance or safeguard measures restricted to the Member State or Member States concerned if it considers that such measures applied at that level are more appropriate than measures applied throughout the Community. Those measures must be strictly limited in time and must disrupt the operation of the internal market as little as possible.

<sup>(1)</sup> Council Regulation (EC) No 260/2009 of 26 February 2009 on the common rules for imports (OJ L 84, 31.3.2009, p. 1).

<sup>(2)</sup> Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

<sup>(3)</sup> Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code) (OJ L 145, 4.6.2008, p. 1).

<sup>(4)</sup> Council Regulation (EC) No 1234/2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).

**▼B**CHAPTER V  
PROCEDURAL PROVISIONS**▼M4***Article 23***Adaptation to technical developments**

The Commission shall be empowered to adopt delegated acts in accordance with Article 24a of this Regulation concerning technical amendments to Article 5 and Articles 8 to 22 which may be required as a result of differences between this Regulation and agreements signed with provisional application or concluded in accordance with Article 218 TFEU with the regions or states listed in Annex I to this Regulation.

**▼M3****▼M4***Article 24a***Exercise of the delegation**

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The power to adopt delegated acts referred to in Article 2(2) and (3), Article 4(4) and Article 23 shall be conferred on the Commission for a period of five years from 20 February 2014. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.
3. The delegation of power referred to in Article 2(2) and (3), Article 4(4) and Article 23 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of power specified in that decision. It shall take effect on the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.
4. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.
5. A delegated act adopted pursuant to Article 4(4) and Article 23 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

**▼ M4**

6. A delegated act adopted pursuant to Article 2(2) and (3) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by four months at the initiative of the European Parliament or of the Council.

**▼ M3***Article 24b***Report**

The Commission shall include information on the implementation of this Regulation in its annual report on the application and implementation of trade defence measures presented to the European Parliament and to the Council pursuant to Article 22a of Council Regulation (EC) No 1225/2009 <sup>(1)</sup>.

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## CHAPTER VI

**FINAL PROVISIONS***Article 25***Amendments**

Article 1(2) of Regulation (EC) No 1964/2005 shall be deleted.

*Article 26***Repeal**

Regulations (EC) No 2285/2002 and (EC) No 2286/2002 shall be repealed.

*Article 27***Entry into force**

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

It shall apply from 1 January 2008.

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

<sup>(1)</sup> Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community (OJ L 343, 22.12.2009, p. 51).

**▼B***ANNEX I*

List of regions or states which have concluded negotiations within the meaning of Article 2(2)

ANTIGUA AND BARBUDA  
THE COMMONWEALTH OF THE BAHAMAS  
BARBADOS  
BELIZE  
THE REPUBLIC OF BOTSWANA  
THE REPUBLIC OF BURUNDI  
THE REPUBLIC OF CAMEROON  
UNION OF THE COMOROS  
THE REPUBLIC OF CÔTE D'IVOIRE  
THE COMMONWEALTH OF DOMINICA  
THE DOMINICAN REPUBLIC  
THE REPUBLIC OF THE FIJI ISLANDS  
THE REPUBLIC OF GHANA  
GRENADA  
THE COOPERATIVE REPUBLIC OF GUYANA  
THE REPUBLIC OF HAITI  
JAMAICA  
THE REPUBLIC OF KENYA  
THE KINGDOM OF LESOTHO  
THE REPUBLIC OF MADAGASCAR  
THE REPUBLIC OF MAURITIUS  
THE REPUBLIC OF MOZAMBIQUE  
THE REPUBLIC OF NAMIBIA  
THE INDEPENDENT STATE OF PAPUA NEW GUINEA  
THE REPUBLIC OF RWANDA  
FEDERATION OF SAINT KITTS AND NEVIS  
SAINT LUCIA  
SAINT VINCENT AND THE GRENADINES  
THE REPUBLIC OF SEYCHELLES  
THE REPUBLIC OF SURINAME  
THE KINGDOM OF SWAZILAND  
THE UNITED REPUBLIC OF TANZANIA  
THE REPUBLIC OF TRINIDAD AND TOBAGO  
THE REPUBLIC OF UGANDA

**▼M1**

THE REPUBLIC OF ZAMBIA

**▼B**

THE REPUBLIC OF ZIMBABWE

*ANNEX II***Rules of origin****CONCERNING THE DEFINITION OF THE CONCEPT OF  
'ORIGINATING PRODUCTS' AND METHODS OF ADMINISTRATIVE  
COOPERATION**

TITLE I: General Provisions

Articles

1. Definitions

TITLE II: Definition of the concept of 'originating products'

Articles

2. General requirements
3. Wholly obtained products
4. Sufficiently worked or processed products
5. Insufficient working or processing operations
6. Cumulation of origin
7. Unit of qualification
8. Accessories, spare parts and tools
9. Sets
10. Neutral elements

TITLE III: Territorial requirements

Articles

11. Principle of territoriality
12. Direct transport
13. Exhibitions

TITLE IV: Proof of origin

Articles

14. General requirements
15. Procedure for the issue of a movement certificate EUR 1
16. Movement certificates EUR 1 issued retrospectively
17. Issue of a duplicate movement certificate EUR 1
18. Issue of movement certificates EUR 1 on the basis of a proof of origin issued or made out previously
19. Conditions for making out an invoice declaration
20. Approved exporter
21. Validity of proof of origin
22. Transit procedure
23. Submission of proof of origin
24. Importation by instalments
25. Exemptions from proof of origin
26. Information procedure for cumulation purposes
27. Supporting documents
28. Preservation of proof of origin and supporting documents
29. Discrepancies and formal errors
30. Amounts expressed in EUR

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TITLE V: Arrangements for administrative cooperation

Articles

- 31. Mutual assistance
- 32. Verification of proofs of origin
- 33. Verification of suppliers' declaration
- 34. Penalties
- 35. Free zones
- 36. Derogations

TITLE VI: Ceuta and Melilla

Articles

- 37. Special conditions

TITLE VII: Transitional and final provisions

Articles

- 38. Transitional provision for goods in transit or storage
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- APPENDIX 2: List of working or processing required to be carried out on non originating materials in order that the product manufactured can obtain originating status
- APPENDIX 2A: Derogations from the list of working or processing required to be carried out on non originating materials in order that the product manufactured can obtain originating status, accordingly to Article 4 of this Annex
- APPENDIX 3: Form for movement certificate
- APPENDIX 4: Invoice declaration
- APPENDIX 5A: Supplier declaration for products having preferential origin status
- APPENDIX 5B: Supplier declaration for products not having preferential original status
- APPENDIX 6: Information certificate
- APPENDIX 7: Products to which Article 6(5) of this Annex shall not be applicable
- APPENDIX 8: Fishery products to which Article 6(5) of this Annex shall temporarily not be applicable
- APPENDIX 9: Neighbouring developing countries
- APPENDIX 10: Products for which the cumulation provisions referred to in Articles 2(2), 6(1) and 6(2) of this Annex apply after 1 October 2015 and to which the provisions of Articles 6(5), 6(9) and 6(12) of this Annex shall not be applicable
- APPENDIX 11: Products for which the cumulation provisions referred to in Articles 2(2), 6(1) and 6(2) of this Annex apply after 1 January 2010 and to which the provisions of Articles 6(5), 6(9) and 6(12) of this Annex shall not be applicable
- APPENDIX 12: Overseas countries and territories



TITLE I  
**GENERAL PROVISIONS**

*Article 1*

**Definitions**

For the purposes of this Annex:

- (a) ‘manufacture’ shall mean any kind of working or processing including assembly or specific operations;
- (b) ‘material’ shall mean any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) ‘product’ shall mean the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) ‘goods’ shall mean both materials and products;
- (e) ‘customs value’ shall mean 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’ shall mean the price paid for the product ex works to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) ‘value of materials’ shall mean the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned;
- (h) ‘value of originating materials’ shall mean the value of such materials as defined in point (g) applied *mutatis mutandis*;
- (i) ‘added value’ shall mean the ex-works price minus the customs value of materials imported into either the Community or the ACP States;
- (j) ‘chapters’ and ‘headings’ shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Annex as ‘the Harmonised System’ or ‘HS’;
- (k) ‘classified’ shall refer to the classification of a product or material under a particular heading;
- (l) ‘consignment’ shall mean products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) ‘territories’ shall include territorial waters;
- (n) ‘OCT’ shall mean the countries and territories mentioned in Appendix 12.

TITLE II  
**DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’**

*Article 2*

**General requirements**

1. For the purpose of the application of the provisions of this Regulation, the following products shall be considered as originating in the ACP States of Annex I, hereafter, for the purpose of this Annex, referred to as ‘ACP States’:

- (a) products wholly obtained in the ACP States within the meaning of Article 3 of this Annex;



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(b) products obtained in the ACP States incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the ACP States within the meaning of Article 4 of this Annex.

2. For the purpose of the implementation of paragraph 1, the territories of the ACP States shall be considered as being one territory.

Originating products made up of materials wholly obtained or sufficiently worked or processed in two or more ACP States shall be considered as products originating in the ACP State where the last working or processing took place, provided the working or processing carried out there goes beyond that referred to in Article 5 of this Annex.

3. For products listed in Appendix 10 and in Appendix 11, paragraph 2 shall apply only after 1 October 2015 and only after 1 January 2010, respectively.

*Article 3***Wholly obtained products**

1. The following shall be considered as wholly obtained in the ACP States or in the Community:

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

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

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

3. Notwithstanding paragraph 2, the Community shall, upon request by an ACP State, recognise vessels chartered or leased by the ACP State to undertake fisheries activities in its exclusive economic zone as ‘their vessels’ under the following conditions:

- (a) that the ACP State offered the Community the opportunity to negotiate a fisheries agreement and the Community did not accept that offer;
- (b) that the charter or lease contract has been accepted by the Commission as providing adequate opportunities for the development of the capacity of the ACP State to fish on its own account and in particular as conferring on the ACP State the responsibility for the nautical and commercial management of the vessel placed at its disposal for a significant period of time.

*Article 4*

**Sufficiently worked or processed products**

1. For the purposes of this Annex, products which are not wholly obtained shall be considered to be sufficiently worked or processed in the ACP States or in the Community, when the conditions set out in the list in Appendix 2 or, alternatively, in Appendix 2A are fulfilled. The conditions referred to above indicate, for all products covered by this Regulation, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

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

- (a) their total value does not exceed 15 per cent of the ex-works price of the product;
- (b) none of the percentages given in the list for the maximum value of non-originating materials are exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within chapters 50 to 63 of the Harmonised System.

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3. (a) Notwithstanding paragraph 1 and after prior notification of the Commission by a Pacific ACP State, processed fishery products of headings 1604 and 1605 processed or manufactured in on-land premises in that State from non-originating materials of headings 0302 or 0303 that have been landed in a port of that State shall be considered as sufficiently worked or processed for the purposes of Article 2. The notification to the Commission shall indicate the development benefits to the fisheries sector in that State, and shall include the necessary information concerning the species concerned, the products to be manufactured and an indication of the respective quantities to be involved.
  - (b) A report to the Community on the implementation of point (a) shall be drawn up by the Pacific ACP State no later than three years after the notification.
  - (c) Point (a) shall apply without prejudice to sanitary and phytosanitary measures in force in the EU, effective conservation and sustainable management of fishing resources and support to combat illegal, unreported and unregulated fishing activities in the region.
4. Paragraphs 1 to 3 shall apply except as provided in Article 5.

*Article 5***Insufficient working or processing operations**

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 4 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 the 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 packaging 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; mixing of sugar with any other material;
  - (f) simple assembly of parts to constitute a complete product;
  - (g) a combination of two or more of the operations specified in points (a) to (f);
  - (h) slaughter of animals;
  - (i) husking, partial or total bleaching, polishing and glazing of cereals and rice;
  - (j) operations to colour sugar or form sugar lumps; partial or total milling of sugar;
  - (k) peeling, stoning and shelling of fruits, nuts and vegetables.

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2. All the operations carried out in either the ACP States 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 6***Cumulation of origin****Cumulation with the OCT and the Community**

1. Materials originating in the Community or in the OCT shall be considered as materials originating in the ACP States when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 5.

2. Working and processing carried out in the Community or in the OCT shall be considered as having been carried out in the ACP States when the materials undergo subsequent working or processing in the ACP States beyond that referred to in Article 5.

3. For the purpose of determining whether the products originate in the OCT, the provisions of this Annex shall apply *mutatis mutandis*.

4. For products listed in Appendix 10 and in Appendix 11, the provisions of this Article shall apply only after 1 October 2015 and only after 1 January 2010 respectively.

**Cumulation with South Africa**

5. Subject to the provisions of paragraphs 6, 7, 8 and 11, materials originating in South Africa shall be considered as originating in the ACP States when incorporated into a product obtained there provided they have undergone working or processing beyond that referred to in Article 5. It shall not be necessary for such materials to have undergone sufficient working or processing.

6. Products which have acquired originating status by virtue of paragraph 5 shall continue to be considered as products originating in the ACP States only when the value added there exceeds the value of the materials used that originate in South Africa. If that is not so, the products concerned shall be considered as originating in South Africa. In the allocation of origin, no account shall be taken of materials originating in South Africa which have undergone sufficient working or processing in the ACP States.

7. The cumulation provided for in paragraph 5 shall not apply to the products listed in Appendices 7, 10 and 11.

8. The cumulation provided for in paragraph 5 shall apply to the products listed in Appendix 8 only when the tariffs on those products in the framework of the Agreement on Trade, Development and Co-operation between the European Community and the Republic of South Africa have been eliminated. The Commission shall publish the date on which the conditions of this paragraph have been fulfilled in the Official Journal of the European Union (C series).

9. Without prejudice to paragraphs 7 and 8, working and processing carried out in South Africa shall be considered as having been carried out in another Member State of the South African Customs Union (SACU), being an ACP State, when the materials undergo subsequent working or processing in that other Member State of the SACU.

10. Without prejudice to paragraphs 7 and 8 and at the request of the ACP States, working and processing carried out in South Africa shall be considered as having been carried out in the ACP States when the materials undergo subsequent working or processing in an ACP State within the context of a regional economic integration agreement.

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11. The requests of the ACP States shall be decided on in accordance with the procedure referred to in Article 247 and 247a of Regulation (EEC) 2913/92.

12. The cumulation provided for in paragraph 5 may be applied only where the South African materials used have acquired the status of originating products through the application of rules of origin identical to those set out in this Annex. The cumulation provided for in paragraph 9 and 10 may be applied only through the application of rules of origin identical to those set out in this Annex.

#### Cumulation with neighbouring developing countries

13. At the request of the ACP States, materials originating in a neighbouring developing country, other than an ACP State, belonging to a coherent geographical entity, shall be considered as materials originating in the ACP States when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing, provided that:

- the working or processing carried out in the ACP State exceeds the operations listed in Article 5;
- the ACP States, the Community and the other countries concerned have concluded an agreement on adequate administrative procedures which will ensure correct implementation of this paragraph.

This paragraph shall not apply to tuna products classified under Harmonised System Chapters 3 or 16 and to rice products of HS Code 1006.

For the purpose of determining whether products originate in a neighbouring developing country, the provisions of this Annex shall apply.

The requests of the ACP States shall be decided on in accordance with the procedure referred to in Article 247 and 247a of Regulation (EEC) 2913/92. Such decisions shall also identify the products for which cumulation provided for under this paragraph may not be permitted.

#### *Article 7*

##### **Unit of qualification**

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

Accordingly:

- (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 shall constitute 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 shall be taken individually when this Annex is applied.

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.

**▼B***Article 8***Accessories, spare parts and tools**

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

*Article 9***Sets**

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 per cent of the ex-works price of the set.

*Article 10***Neutral elements**

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

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

## TITLE III

**TERRITORIAL REQUIREMENTS***Article 11***Principle of territoriality**

1. The conditions set out in Title II of this Annex relating to the acquisition of originating status must be fulfilled without interruption in the ACP States, save as provided in Article 6.
2. If originating goods exported from the ACP States, the Community or the OCT to another country are returned, except insofar as provided in Article 6, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the goods returned are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

*Article 12***Direct transport**

1. The preferential treatment provided for in this Regulation shall apply only to products that satisfy the requirements of this Annex and are transported directly between the territory of the ACP States, of the Community, of the OCT or of South Africa for the purposes of Article 6 without entering any other territory. However, products constituting one single consignment may be

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transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of an ACP State or of the Community.

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

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

*Article 13*

**Exhibitions**

1. Originating products sent from an ACP State for exhibition in a country other than those referred to in Article 6 and sold after the exhibition for importation into the Community shall benefit on importation from the provisions of this Regulation provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned those products from an ACP State 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 in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

## TITLE IV

**PROOF OF ORIGIN***Article 14***General requirements**

1. Products originating in the ACP States shall, on importation into the Community, benefit from the provisions of this Regulation upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which is given in Appendix 3; or
- (b) in the cases specified in Article 19(1), a declaration, the text of which appears in Appendix 4, 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').

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, benefit from the provisions of this Regulation without its being necessary to submit any of the documents referred to above.

*Article 15***Procedure for the issue of a movement certificate EUR.1**

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

2. For that purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which are given in Appendix 3. Those forms shall be completed in accordance with the provisions of this Annex. If they are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for that purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting ACP State if the products concerned can be considered as products originating in the ACP States or in one of the other countries referred to in Article 6 and fulfil the other requirements of this Annex.



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

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

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

*Article 16***Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 15(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

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

4. Movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase:

‘ISSUED RETROSPECTIVELY’

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

*Article 17***Issue of a duplicate movement certificate EUR.1**

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

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

‘DUPLICATE’

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

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

*Article 18***Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously**

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

*Article 19***Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 14(1)(b) may be made out:
  - (a) by an approved exporter within the meaning of Article 20, or
  - (b) by any exporter for any consignment consisting of one or more packages containing originating products total value of which does not exceed EUR 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in the ACP States or in one of the other countries referred to in Article 6 and fulfil the other requirements of this Annex.
3. The exporter making out an invoice declaration shall at any time, at the request of the customs authorities of the exporting country, produce all appropriate documents proving the originating status of the products concerned as well as fulfilment of the other requirements of this Annex.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice the delivery note or another commercial document, the declaration the text of which appears in Appendix 4 using one of the linguistic versions set out in that Appendix 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 20 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

*Article 20***Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the provisions of this Regulation to make out invoice declarations irrespective of the value of

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the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as fulfilment of the other requirements of this Annex.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes incorrect use of the authorisation.

*Article 21***Validity of proof of origin**

1. A proof of origin shall be valid for ten months from the date of issue in the exporting country, and must be submitted within that period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of late presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the final date.

*Article 22***Transit procedure**

When the products enter an ACP State other than the country of origin, a further period of validity of 4 months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the certificate EUR.1:

- the word 'transit',
- the name of the country of transit,
- the official stamp, a specimen of which had been made available to the Commission, in conformity with Article 31, and
- the date of the endorsements.

*Article 23***Submission of proof of origin**

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. Those 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 the provisions of this Regulation.

*Article 24***Importation by instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or heading Nos 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

*Article 25***Exemptions from proof of origin**

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

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

3. Furthermore, the total value of those products may 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 26***Information procedure for cumulation purposes**

1. When Articles 2(2) and 6(1) are applied, evidence of the originating status within the meaning of this Annex of the materials coming from the other ACP States, the Community or the OCT shall be given by a movement certificate EUR.1 or by the supplier's declaration, a specimen of which is given in Appendix 5A, given by the exporter in the State or OCT from which the materials came.

2. When Articles 2(2), 6(2) and 6(9) are applied, evidence of the working or processing carried out in other ACP States, the Community, the OCT or South Africa shall be given by the supplier's declaration, a specimen of which appears in Appendix 5B, given by the exporter in the State or OCT from which the materials came.

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

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4. The supplier's declaration may be made out on a pre-printed form.
5. The suppliers' declarations shall be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier's declarations shall be submitted to the competent customs office in the exporting ACP State that has been requested to issue the movement certificate EUR.1.
7. Suppliers' declarations made and information certificates issued before the date of entry into force of this Regulation in accordance with Article 26 of Protocol 1 to Annex V of the ACP-EU Partnership Agreement shall remain valid.

*Article 27***Supporting documents**

The documents referred to in Articles 15(3) and 19(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in an ACP State or in one of the other countries referred to in Article 6 and fulfil the other requirements of this Annex may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained, for example, in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in an ACP State or in one of the other countries referred to in Article 6 where those documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the ACP States, in the Community or in the OCT, issued or made out in an ACP State, in the Community or in an OCT, where those documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the ACP States or in one of the other countries referred to in Article 6 and in accordance with this Annex.

*Article 28***Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep the documents referred to in Article 15(3) for at least three years.
2. The exporter making out an invoice declaration shall keep a copy of this invoice declaration as well as the documents referred to in Article 19(3) for at least three years.

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3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep the application form referred to in Article 15(2) for at least three years.

4. The customs authorities of the importing country shall keep the movement certificates EUR.1 and the invoice declarations submitted to them for at least three years.

*Article 29***Discrepancies and formal errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that that document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause that document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in that document.

*Article 30***Amounts expressed in euro**

1. For purposes of the application of Article 19(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of an ACP State, of the Member States and of the other countries or territories referred to in Article 6 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 19(1)(b) or Article 25(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

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

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

5. The amounts expressed in euro shall be reviewed by the Commission. When carrying out that review, the Commission shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.



## TITLE V

## ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

*Article 31***Mutual assistance**

1. The ACP States shall send the Commission specimens of the stamps used together with the addresses of the customs authorities competent to issue movement certificates EUR.1 and carry out the subsequent verification of movement certificates EUR.1 and invoice declarations.

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

The Commission shall send that information to the customs authorities of the Member States.

2. In order to ensure the proper application of this Annex, the Community, the OCT and the ACP States shall assist each other, through the competent customs administrations, in checking the authenticity of movement certificates EUR.1, invoice declarations or supplier's declarations and the correctness of the information given in those documents.

The authorities consulted shall provide the relevant information concerning the conditions under which a product has been made, indicating in particular the conditions in which the rules of origin have been complied with in the various ACP States, Member States and OCT concerned.

*Article 32***Verification of proofs of origin**

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

2. For the purposes of implementing paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or copies of those documents to the customs authorities of the exporting 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.

3. Verification shall be carried out by the customs authorities of the exporting country. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

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

5. The customs authorities requesting verification shall be informed of the results of that verification as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the ACP States or in one of the countries referred to in Article 6 and fulfil the other requirements of this Annex.

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

7. Where the verification procedure or any other information available appears to indicate that the provisions of this Annex are being contravened, appropriate enquires shall be carried out with due urgency to identify and prevent such contraventions.

*Article 33***Verification of suppliers' declarations**

1. Verification of suppliers' declaration may be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which is given in Appendix 6. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

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

3. The requesting customs authorities shall be informed of the results of the verification as soon as possible. The results shall be such as to indicate positively whether the declaration concerning the status of the materials is correct.

4. For the purpose of verification, suppliers shall keep a copy of the document containing the declaration together with all necessary evidence showing the true status of the materials for not less than three years.

5. The customs authorities in the State where the supplier's declaration is drawn up shall have the right to call for any evidence or to carry out any check which they consider appropriate in order to verify the correctness of any supplier's declaration.

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

*Article 34***Penalties**

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

*Article 35***Free zones**

1. All necessary steps shall be taken to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory are not replaced by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.



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2. By way of exemption from the provisions of paragraph 1, when originating products are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request provided that the treatment or processing undergone complies with the provisions of this Annex.

*Article 36***Derogations**

1. On its own initiative or in response to a request from a beneficiary country the Commission may grant a beneficiary country a temporary derogation from the provisions of this Annex where:

(a) internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin laid down in this Annex where it could do so previously, or

(b) it requires time to prepare itself to comply with the rules for the acquisition of origin laid down in this Annex.

2. Such a temporary derogation shall be limited to the duration of the effect of the internal or external factors giving rise to it or the length of time needed for the beneficiary country to achieve compliance with the rules.

3. A request for derogation shall be made in writing to the Commission. It shall state the reasons as indicated in paragraph 1 why a derogation is required and shall include appropriate supporting documents.

4. Measures under this article shall be adopted in accordance with the procedure referred to in Article 247 and 247a of Regulation (EEC) 2913/92.

The Community shall respond positively to all requests by ACP States which are duly justified in accordance with this Article and which cannot cause serious injury to an established Community industry.

## TITLE VI

**CEUTA AND MELILLA***Article 37***Special conditions**

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

2. The provisions of this Annex shall apply *mutatis mutandis* in determining whether products may be deemed as originating in the ACP States when imported into Ceuta and Melilla.

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

4. When materials undergo further working or processing in the ACP States working or processing carried out in Ceuta, Melilla or the Community shall be considered as having been carried out in the ACP States.

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5. For the purpose of implementation of paragraphs 3 and 4 of this Article, the insufficient operations listed in Article 5 shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

## TITLE VII

## TRANSITIONAL AND FINAL PROVISIONS

*Article 38***Transitional provision for goods in transit or storage**

1. The provisions of this Regulation may be applied to goods exported from any of the regions or states listed in Annex I accompanied by movement certificates EUR.1 issued in accordance with Article 15 of Protocol 1 to Annex V of the ACP-EU Partnership Agreement within ten months of the date of entry into force of this Regulation.
2. The provisions of this Regulation may be applied to goods exported from any of the regions or states listed in Annex I which comply with the provisions of this Annex and which on the date of entry into force of this Regulation are either in transit or are in the Community in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within ten months of that date, of a movement certificate EUR.1 issued retrospectively by the customs authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 12 of this Annex.

*Article 39***Appendices**

The Appendices to this Annex shall form an integral part thereof.

**▼ B***Appendix 1***Introductory notes to the list in this Annex****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 4 of this Annex.

**Note 2:**

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

**Note 3:**

1. The provisions of Article 4 of this Annex concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in the ACP States.

*Example:*

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

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

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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. This if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that ‘materials of any heading’ may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression ‘manufacture from materials of any heading, including other materials of heading No ...’ means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

*Example:*

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

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

*Example:*

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

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

*Example:*

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

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

**▼B****Note 4:**

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

**Note 5:**

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

The following are the basic textile materials:

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

**▼B**

- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (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 that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

*Example:*

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

*Example:*

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

*Example:*

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

3. In the case of products incorporating ‘yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped’ this tolerance is 20 per cent in respect of this yarn.

**▼B**

4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film', this tolerance is 30 per cent in respect of this strip.

**Note 6:**

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

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

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

For example <sup>(1)</sup>, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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

**Note 7:**

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) Vacuum distillation;
- (b) Redistillation by a very thorough fractionation process <sup>(2)</sup>;
- (c) Cracking;
- (d) Reforming;
- (e) Extraction by means of selective solvents;
- (f) The process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) Polymerisation;
- (h) Alkylation;
- (i) Isomerisation.

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

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

**▼B**

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 <sup>(1)</sup>;
  - (c) Cracking;
  - (d) Reforming;
  - (e) Extraction by means of selective solvents;
  - (f) The process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) Polymerisation;
  - (h) Alkylation;
  - (i) Isomerisation;
  - (j) In respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - (k) In respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
  - (l) In respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect 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;
  - (m) In respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
  - (n) In respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
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, any combination of these operations or like operations do not confer origin.

<sup>(1)</sup> See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.





## Appendix 2

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used must be wholly obtained; — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: — all the materials of Chapter 6 used must be wholly obtained; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used must be wholly obtained;	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		— the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
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	
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 mucilage's and thickeners, whether or not modified, derived from vegetable products:		

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>– Mucilage's and thickeners, modified, derived from vegetable products</li> <li>– Other</li> </ul>	<p>Manufacture from non-modified mucilage's and thickeners</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>	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	<p>Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:</p> <ul style="list-style-type: none"> <li>– Fats from bones or waste</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506</p> <p>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</p>	
1502	<p>Fats of bovine animals, sheep or goats, other than those of heading No 1503</p> <ul style="list-style-type: none"> <li>– Fats from bones or waste</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>	
1504	<p>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>– Solid fractions</li> </ul>	<p>Manufacture from materials of any heading including other materials of heading No 1504</p>	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 1505	<ul style="list-style-type: none"> <li>– Other</li> </ul>	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	<p>Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>– Solid fractions</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading including other materials of heading No 1506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>	
1507 to 1515	<p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> <li>– 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</li> <li>– Solid fractions, except for that of jojoba oil</li> <li>– Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from other materials of heading Nos 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must be wholly obtained</p>	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials of Chapter 2 used must be wholly obtained;</li> <li>— all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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"> <li>— all the materials of Chapters 2 and 4 used must be wholly obtained;</li> <li>— all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1.	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	– Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	– Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 1703	<p>– Other</p> <p>Molasses resulting from the extraction or refining of sugar, flavoured or coloured</p>	<p>Manufacture in which all the materials used must already be originating</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1901	<p>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:</p> <p>– Malt extract</p> <p>– Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> </ul>	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1902	<p>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:</p> <p>– Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</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>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <p>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</p> <p>— all the materials of Chapters 2 and 3 used must be wholly obtained</p>
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <p>— from materials not classified within heading No 1806;</p> <p>— in which all the cereals and flour (except durum wheat and its derivatives and Zea mays (maize)) used must be wholly obtained<sup>(1)</sup>;</p> <p>— in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	



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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	– Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2009	<p>– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</p> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<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>	
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	<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 chicory used must be wholly obtained</p>	
2103	<p>Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>– Sauces and preparations therefore; 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>	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— all the grapes or any material derived from grapes used must be wholly obtained</li> </ul>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product;</li> <li>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul>	
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"> <li>— sing materials not classified in headings 2207 or 2208,</li> </ul>	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	<p>— in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</p> <p>Manufacture:</p> <p>— from materials not classified within heading Nos 2207 or 2208,</p> <p>— 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</p>	
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	<p>Manufacture in which:</p> <p>— all the cereals, sugar or molasses, meat or milk used must already be originating;</p> <p>— all the materials of Chapter 3 used must be wholly obtained</p>	

## ▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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 and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcinations of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnetite), 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 is classified within a heading other than that of the product. However, natural magnesium carbonate (magnetite) 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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcinations or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> 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) <sup>(3)</sup> 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) <sup>(3)</sup> or	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	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) <sup>(2)</sup> 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) <sup>(2)</sup> 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	

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



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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> 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) <sup>(2)</sup> 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 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2932	<p>– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>	<p>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</p> <p>Manufacture from materials of any heading</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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, 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:		

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li data-bbox="454 392 837 548">– 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 packing's for retail sale</li> <li data-bbox="454 728 534 750">– Other:</li> <li data-bbox="454 828 614 851">– – human blood</li> <li data-bbox="454 1164 829 1220">– – animal blood prepared for therapeutic or prophylactic uses</li> <li data-bbox="454 1500 829 1579">– – blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> <li data-bbox="454 1825 829 1881">– – haemoglobin, blood globulins and serum globulins</li> </ul>	<p data-bbox="853 392 1109 638">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 data-bbox="853 828 1109 1075">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 data-bbox="853 1164 1109 1411">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 data-bbox="853 1500 1109 1747">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 data-bbox="853 1825 1109 2072">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>	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	<p>— — other</p> <p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <p>— Obtained from amikacin of heading No 2941</p> <p>— Other</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 in which all the materials used is 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> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— 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;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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"> <li>— sodium nitrate</li> <li>— calcium cyanamide</li> <li>— potassium sulphate</li> <li>— magnesium potassium sulphate</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— 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;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	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
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(4)</sup>	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resins; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, including materials of a different 'group' <sup>(2)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> 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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>— hydrogenated oils having the character of waxes of heading No 1516;</li> <li>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</li> <li>— materials of heading No 3404</li> </ul> <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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, 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 is classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



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

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 packing's 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 mordant's), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3824	<ul style="list-style-type: none"> <li>– Industrial monocarboxylic fatty acids, acid oils from refining</li>   <li>– Industrial fatty alcohols</li>   <li>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:</li>   <li>– The following of this heading: <ul style="list-style-type: none"> <li>– Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>– Naphthenic acids, their water insoluble salts and their esters</li> <li>– Sorbitol other than that of heading No 2905</li> <li>– Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanamine's; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>– Ion exchangers</li> <li>– Getters for vacuum tubes</li> <li>– Alkaline iron oxide for the purification of gas</li> <li>– Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>– Sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>– Fusel oil and Dippel's oil</li> <li>– Mixtures of salts having different anions</li> <li>– Copying pastes with a basis of gelatine, whether or not on a paper or textile backing</li> </ul> </li>   <li>– Other</li> </ul>	<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> <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 50 % 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>

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:  – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content  – Other	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)  – Polyester	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 <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</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>– Other:</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 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:</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 <sup>(6)</sup></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 <sup>(6)</sup></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> <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> <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 classified within the same heading as the product 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 25 % of the ex-works price of the product</p>
ex 3920	– Ionomer sheet or film	<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 all the materials used does not exceed 25 % of the ex-works price of the product</p>

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3921	– Sheets of regenerated cellulose, polyamides or polyethylene  Foil of plastic, metallised	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  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	
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 Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:  – Plates, crosses and similar forms  – 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:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planning, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planning, sanding or finger-jointing	



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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	Sanding or finger-jointing  Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packing's, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	– Builders' joinery and carpentry of wood  – 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:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware 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	

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

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4910	Calendars of any kind, printed, including calendar blocks:  – Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paperboard  – Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(8)</sup> : — 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:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>(8)</sup> : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(8)</sup> : — 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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(8)</sup> : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from <sup>(8)</sup> : — raw silk or silk waste carded or combed or otherwise prepared for spinning,	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5407 and 5408	Woven fabrics of man-made filament yarn:	<ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	<p>Manufacture from yarn <sup>(8)</sup></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn <sup>(8)</sup>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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>

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof, except for:	Manufacture from <sup>(8)</sup> : — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:  — Needle loom felt  — Other	Manufacture from <sup>(8)</sup> : — natural fibres, — chemical materials or textile pulp  Manufacture from <sup>(8)</sup> : — natural fibres, — man-made staple fibres, 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 <sup>(8)</sup> : — 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 <sup>(8)</sup> : — 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 <sup>(8)</sup> : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>– Of needle loom felt</p> <p>– Of other felt</p> <p>– Other</p>	<p>Manufacture from <sup>(8)</sup>:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>However jute fabric may be used as backing</p> <p>Manufacture from <sup>(8)</sup>:</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 yarn <sup>(8)</sup>.</p> <p>However jute fabric may be used as backing</p>	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, Flanders, aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	



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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, razing, calendaring, 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 <sup>(8)</sup>	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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:	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, razing, calendaring, shrink resistance processing, permanent finishing,

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:  – Incandescent gas mantles, impregnated  – Other	Manufacture from tubular knitted gas mantle fabric  Manufacture in which all the materials used are classified within a heading other than that of the product	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
5909 to 5911	Textile articles of a kind suitable for industrial use:  – Polishing discs or rings other than of felt of heading No 5911  – 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	Manufacture from yarn or waste fabrics or rags of heading No 6310  Manufacture from yarn <sup>(8)</sup> :  Manufacture from yarn <sup>(8)</sup> :	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn <sup>(8)</sup> :	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:  – Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form  – Other	Manufacture from fabric  Manufacture from yarn <sup>(8)</sup> :	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6217	– Embroidered	Manufacture from yarn <sup>(8)</sup> <sup>(9)</sup>	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup>
	– Other	Manufacture from yarn <sup>(8)</sup> <sup>(9)</sup>	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product
	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	– Embroidered	Manufacture from yarn <sup>(8)</sup>	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup>
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(8)</sup>	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup>
– Interlinings for collars and cuffs, cut out	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:  – Of felt, of non-wovens  – Other:  – – Embroidered  – – Other	Manufacture from <sup>(8)</sup> : — fibres, or — chemical materials or textile pulp  Manufacture from yarn <sup>(9)</sup> <sup>(10)</sup>  Manufacture from yarn <sup>(8)</sup> <sup>(9)</sup>	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
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn <sup>(8)</sup> :	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; camping goods:	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(9)</sup>	
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 <sup>(9)</sup>	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
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)	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edge worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:  – glass plate substrate coated with dielectric thin film, semi conductor grade, in accordance with SEMII standards <sup>(1)</sup>  – other	Manufacture from non-coated glass plate substrate of heading No 7006  Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7019	Articles (other than yarn) of glass fibres	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	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi precious stones	
7106, 7108 and 7110	Precious metals:  — Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110 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	
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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



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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7302	Railway or tramway track construction materials 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 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof, except for:	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:  – Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7601	Unwrought aluminium	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product; and</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: <ul style="list-style-type: none"> <li>— 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;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

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

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

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used is 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 is 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 is 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 is 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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used is classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product <sup>(12)</sup>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	



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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<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 8419	Machines for wood, paper pulp and paperboard industries	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— 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</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8420	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefore	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— 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</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8425 to 8428	Lifting, handling, loading or unloading machinery	<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 8431 are only used up to a value of 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	<p>Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <p>– Road rollers</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 8431 are only used up to a value of 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<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 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</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:  — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> <li>— 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;</li> <li>— the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul>	
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing's; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	– Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	

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



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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</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 8538 are only used up to a value of 10 % of the ex-works price of the product</p>	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	<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 8538 are only used up to a value of 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	<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 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
8542	Electronic integrated circuits and micro assemblies	<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>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		— where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	
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 therefore, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:  — With reciprocating internal combustion piston engine of a cylinder capacity:  — — Not exceeding 50 cc	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>-- Exceeding 50 cc</p> <p>-- Other</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:</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>
ex 8712	Bicycles without ball bearings	<p>Manufacture from materials not classified in heading No 8714</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>
8715	Baby carriages and parts thereof	<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 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 30 % of the ex-works price of the product</p>

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8716	Trailers and semi trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotocutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monocular, other optical telescopes, and mountings therefore, except for astronomical refracting telescopes and mountings therefore	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product; — the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product; — the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: — all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection	<ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<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 9014	Other navigational instruments and appliances	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; range-finders	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
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	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <p>– Dentists' chairs incorporating dental appliances or dentists' spittoons</p> <p>– Other</p>	<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"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<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	Mechano-therapy 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"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	



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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, Polari meters, refract meters, 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 therefore:		
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> <li>– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li>– Other</li> </ul>	<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 50 % of the ex-works price of the product</p>	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — 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	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — 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 is classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used is classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be	

▼B

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	

**▼B**

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

(<sup>1</sup>) The exception concerning the *Zea indurata* maize is applicable until 31.12.2002.

(<sup>2</sup>) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

(<sup>3</sup>) For the special conditions relating to 'specific processes' see Introductory Note 7.2.

(<sup>4</sup>) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

(<sup>5</sup>) A 'group' is regarded as any part of the heading separated from the rest by a semi colon.

(<sup>6</sup>) 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.

(<sup>7</sup>) 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 percent.

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

(<sup>9</sup>) See Introductory Note 6.

(<sup>10</sup>) For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(<sup>11</sup>) SEMII-Semiconductor Equipment and Materials Institute Incorporated

(<sup>12</sup>) This rule shall apply until 31 December 2005.



*Appendix 2A*

**Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status, accordingly to Article 4 of this Annex**

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

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Appendix 2.
2. A proof of origin issued or made out pursuant to this Appendix shall contain the following statement in English: ‘Derogation – Appendix 2A of Annex II of Council Regulation (EC) No 1528/2007 – Materials of HS heading No ... originating from ... used.’ These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 17 of Annex II of Council Regulation (EC) No 1528/2007, or shall be added to the invoice declaration referred to in Articles 14 and 19 of Annex II of Council Regulation (EC) No 1528/2007.
3. The ACP States and the Member States shall take the measures necessary on their part to implement this Appendix.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce, – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained.
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons, – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained,
1101	Wheat or meslin flour	Manufacture from materials of any heading except that of the product
Chapter 12	Oil seed, oleaginous fruits; miscellaneous grain, seed, fruit; industrial or medical plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectics substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: – other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; – other than solid fractions	Manufacture from materials of any heading except that of the product



▼B

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 1507 to ex 1515	Vegetable oils and their fractions:	
	– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of food-stuffs for human consumption	Manufacture from materials of any subheading except that of the product
	– other than olive oils under headings 1509 and 1510	Manufacture from materials of any heading except that of the product
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: – fats and oils and their fractions of hydrogenated castor oil, so called ‘opal wax’	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations, – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included. – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	
	– containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the products of Chapter 11 used are originating
	– containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: – all the products of Chapter 11 used are originating, – all the materials of Chapters 2 and 3 used are wholly obtained
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: – with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight	Manufacture from materials of any heading, except that of the product

▼B

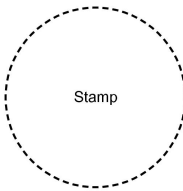
HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture: – from materials of any heading, except those of heading 1806, – in which all the products of Chapter 11 used are originating
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which all the products of Chapter 11 used are originating
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants: – from materials other than those of subheading 0711 51 – from materials other than of headings 2002, 2003, 2008 and 2009 – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations: – with a content of materials of Chapters 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder: – with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

**▼B***Appendix 3***Form for movement certificate**

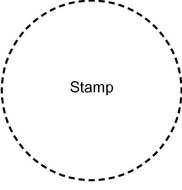
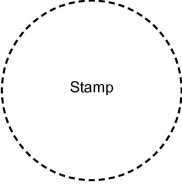
1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Appendix. This form shall be printed in one or more of the languages in which the Regulation is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of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



## MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR.1 No A 000.000	
	See notes overleaf before completing this form	
3. Consignee (name, full address, country) (Optional)	2. Certificate used in preferential trade between	
	and  (insert appropriate countries, groups of countries or territories)	
6. Transport details (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
	7. Remarks	
8. Item number; Marks and numbers; Number and kind of package (°); Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document (°) Form No ..... Customs office ..... Issuing country or territory ..... Date ..... (Signature)	 Stamp	12. DECLARATION BY THE EXPORTER  I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date ..... ..... (Signature)
(°) If goods are not packed, indicate number of articles or state 'In bulk' as appropriate (°) Complete only where the regulations of the exporting country or territory require		

**▼ B**

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

NOTES

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



## APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter ( <i>name, full address, country</i> )	EUR.1    No A    000.000	
	See notes overleaf before completing this form	
	2. Application for a certificate to be used in preferential trade between	
3. Consignee ( <i>name, full address, country</i> ) ( <i>Optional</i> )	and	
	<i>(insert appropriate countries or groups of countries or territories)</i>	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details ( <i>Optional</i> )	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages ('); Description of goods	9. Gross mass (kg) or other measure (litres, m <sup>3</sup> , etc.)	10. Invoices ( <i>Optional</i> )
	<p>(') If goods are not packed, indicate number of articles or state 'In bulk' as appropriate</p>	

**▼ B**

**DECLARATION BY THE EXPORTER**

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

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

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

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

SUBMIT the following supporting documents ( )

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

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

REQUEST the issue of the attached certificate for these goods.

*(Place and date)*

*(Signature)*

\_\_\_\_\_

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

**▼ B***Appendix 4***Invoice declaration**

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

**Bulgarian version**

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...<sup>(1)</sup>) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход<sup>(2)</sup>.

**Spanish version**

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

**Czech version**

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

**Danish version**

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

**German version**

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

**Estonian version**

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

**Greek version**

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

**English version**

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

**French version**

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

**▼ M2****Croatian version**

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

<sup>(1)</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Annex, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products has to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 41 of the Annex, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.



**▼B****Italian version**

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

**Latvian version**

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ...<sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme no ...<sup>(2)</sup>.

**Lithuanian version**

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ...<sup>(1)</sup>) deklaruoja, kad, jeigu kitaip aiškiai nenurodyta, tai yra ...<sup>(2)</sup> preferencinės kilmės prekės.

**Hungarian version**

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

**Maltese version**

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

**Dutch version**

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

**Polish version**

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

**Portuguese version**

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º ...<sup>(1)</sup>), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>.

**Romanian version**

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

**Slovenian version**

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ...<sup>(1)</sup>) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...<sup>(2)</sup> poreklo.

**Slovak version**

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

<sup>(1)</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Annex, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products has to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 41 of the Annex, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

**▼B****Finnish version**

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

**Swedish version**

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

... <sup>(3)</sup>

(Place and date)

... <sup>(4)</sup>

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

---

<sup>(1)</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Annex, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products has to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 41 of the Annex, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

<sup>(3)</sup> These indications may be omitted if the information is contained on the document itself.

<sup>(4)</sup> See Article 19(5) of this Annex. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.



*Appendix 5A*

**Supplier declaration for products having preferential origin status**

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup>  
 were produced in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade between the ACP States and the European Community.

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

.....<sup>(3)</sup> .....<sup>(4)</sup>

.....<sup>(5)</sup>

*Note*

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

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

— If a document other than an invoice or an annex to the invoice is used (see Article 26(3)), the name of the document concerned shall be mentioned instead of ... the word 'invoice'

<sup>(2)</sup> The Community, Member State, ACP State or OCT. Where an ACP State or an OCT is given, a reference must also be made to the Community customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

<sup>(3)</sup> Place and date

<sup>(4)</sup> Name and function in company

<sup>(5)</sup> Signature

**▼B***Appendix 5B***Supplier declaration for products not having preferential original status**

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and incorporate the following components or materials which do not have ACP, OCT or Community origin for preferential trade:

.....<sup>(3)</sup> .....<sup>(4)</sup> .....<sup>(5)</sup>

.....<sup>(6)</sup>

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

.....<sup>(7)</sup> .....<sup>(8)</sup>

.....<sup>(9)</sup>

*Note*

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

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

— If a document other than an invoice or an annex to the invoice is used (see Article 26(3)), the name of the document concerned shall be mentioned instead of ... the word 'invoice'

<sup>(2)</sup> The Community, Member State, ACP State, OCT or South Africa.

<sup>(3)</sup> Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

<sup>(4)</sup> Customs values to be given only if required.

<sup>(5)</sup> Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.

<sup>(6)</sup> 'and have undergone the following processing in [the Community] [Member State] [ACP State] [OCT] [South Africa] ...', to be added with a description of the processing carried out if this information is required.

<sup>(7)</sup> Place and date

<sup>(8)</sup> Name and function in company

<sup>(9)</sup> Signature

**▼B***Appendix 6***Information Certificate**

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

**▼B**

**European Communities**

1. Supplier (°)	<p>INFORMATION CERTIFICATE</p> <p>to facilitate the issue of a</p> <p>MOVEMENT CERTIFICATE</p> <p>for preferential trade between the</p> <div data-bbox="833 600 1318 801" style="border: 1px solid black; padding: 10px; text-align: center;"> <p>EUROPEAN COMMUNITY</p> <p>and</p> <p>THE ACP STATES</p> </div>	
2. Consignee (°)		
3. Processor (°)	4. State in which the working or processing has been carried out	
6. Customs office of importation (°)	5. For official use	
<p>7. Import document (°)</p> <p>Form: ..... No: .....</p> <p>Series: .....</p> <p>Date: <input type="text"/> <input type="text"/> <input type="text"/></p>		
<b>GOODS SENT TO THE MEMBER STATES OF DESTINATION</b>		
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity (°)
		11. Value (°)

**▼ B**

<b>IMPORTED GOODS USED</b>									
12. Harmonised Commodity Description and Coding System heading/ subheading number (HS code)	13. Country of origin	14. Quantity (°)	15. Value (°)(°)						
16. Nature of the working or processing carried out									
17. Remarks									
<p>18. CUSTOMS ENDORSEMENT</p> <p>Declaration certified:</p>  <p>Document: .....</p> <p>Form: ..... No: .....</p> <p>Customs office: .....</p> <p>Date: <table border="1" style="display: inline-table; border-collapse: collapse; width: 40px; height: 15px; vertical-align: middle;"><tr><td style="width: 10px; height: 10px;"></td><td style="width: 10px; height: 10px;"></td><td style="width: 10px; height: 10px;"></td></tr></table></p>  <div style="text-align: center; border: 1px dashed black; border-radius: 50%; width: 100px; height: 100px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <p>Official stamp</p> </div>  <p>..... (Signature)</p>				<p>19. DECLARATION BY THE SUPPLIER</p> <p>I, the undersigned, declare that the information on this certificate is accurate.</p>  <div style="text-align: right; margin-bottom: 10px;"> <table border="1" style="display: inline-table; border-collapse: collapse; width: 40px; height: 15px; vertical-align: middle;"><tr><td style="width: 10px; height: 10px;"></td><td style="width: 10px; height: 10px;"></td><td style="width: 10px; height: 10px;"></td></tr></table> </div> <p>Place: ..... Date: .....</p>  <p>..... (Signature)</p>					

(°) Name of individual or business and full address.

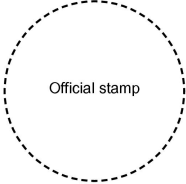
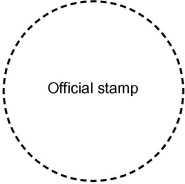
(°) Optional information.

(°) Kg, hl, m<sup>3</sup> or other measure.

(°) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.

(°) The value must be indicated in accordance with the provisions on rules of origin.

**▼ B**

<b>REQUEST FOR VERIFICATION</b>	<b>RESULT OF VERIFICATION</b>
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <ul style="list-style-type: none"><li>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</li><li>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</li></ul>
<p style="text-align: center;"><i>(Place and date)</i></p>	<p style="text-align: center;"><i>(Place and date)</i></p>
<p style="text-align: center;"></p>	<p style="text-align: center;"></p>
<p style="text-align: center;"><i>(Official's signature)</i></p>	<p style="text-align: center;"><i>(Official's signature)</i></p>
<p>(*) Delete where not applicable</p>	



*Appendix 7***Products to which Article 6(5) of this Annex shall not be applicable**

## Industrial Products (1)

CN code 96

*Motor cars and other motor vehicles*

87031010  
87031090  
87032110  
87032190  
87032211  
87032219  
87032290  
87032311  
87032319  
87032390  
87032410  
87032490  
87033110  
87033190  
87033211  
87033219  
87033290  
87033311  
87033319  
87033390  
87039010  
87039090

*Chassis fitted with engines*

87060011  
87060019  
87060091  
87060099

*Bodies (including cabs), for the motor vehicles*

87071010  
87071090  
87079010  
87079090

*Parts and accessories of the motor vehicles*

87081010  
87081090  
87082110  
87082190  
87082910  
87082990  
87083110  
87083191  
87083199  
87083910

**▼B**

87083990  
87084010  
87084090  
87085010  
87085090  
87086010  
87086091  
87086099  
87087010  
87087050  
87087091  
87087099  
87088010  
87088090  
87089110  
87089190  
87089210  
87089290  
87089310  
87089390  
87089410  
87089490  
87089910  
87089930  
87089950  
87089992  
87089998

**Industrial Products (2)***Unwrought aluminium*

76011000  
76012010  
76012091  
76012099

*Aluminium powders and flakes*

76031000  
76032000

**Agricultural Products (1)***Live horses, asses, mules and hinnies*

01012010

*Milk and cream, not concentrated*

04011010  
04011090  
04012011  
04012019  
04012091  
04012099  
04013011  
04013019

**▼B**

04013031  
04013039  
04013091  
04013099

*Buttermilk, curdled milk and cream, yogurt, kephir*

04031011  
04031013  
04031019  
04031031  
04031033  
04031039

*Potatoes, fresh or chilled*

07019051

*Leguminous vegetables, shelled or unshelled, fresh or chilled*

07081020  
07081095

*Other vegetables, fresh or chilled*

07095190  
07096010

*Vegetables (uncooked or cooked by steaming or boiled)*

07108095

*Vegetables provisionally preserved*

07111000  
07113000  
07119060  
07119070

*Dates, figs, pineapples, avocados, guavas, mangoes*

08042090  
08043000  
08044020  
08044090  
08044095

*Grapes, fresh or dried*

08061029 (3) (12)  
08062011  
08062012  
08062018

*Melons (including watermelons) and papaws (papayas)*

08071100  
08071900

*Apricots, cherries, peaches (including nectarines)*

08093011 (5) (12)  
08093051 (6) (12)

**▼ B***Other fruit, fresh*

08109040  
08109085

*Fruit and nuts, provisionally preserved*

08121000  
08122000  
08129050  
08129060  
08129070  
08129095

*Fruit, dried*

08134010  
08135015  
08135019  
08135039  
08135091  
08135099

*Pepper of the genus Piper; dried or crushed*

09042010

*Soya-bean oil and its fractions*

15071010  
15071090  
15079010  
15079090

*Sunflower-seed, safflower or cotton-seed oil*

15121110  
15121191  
15121199  
15121910  
15121991  
15121999  
15122110  
15122190  
15122910  
15122990

*Rape, colza or mustard oil and fractions thereof*

15141010  
15141090  
15149010  
15149090

*Fruit, nuts and other edible parts of plants*

20081959

*Fruit juices (including grape must)*

20092099  
20094099

**▼B**

20098099

*Unmanufactured tobacco; tobacco refuse*

24011010

24011020

24011041

24011049

24011060

24012010

24012020

24012041

24012060

24012070

**Agricultural Products (2)***Cut flowers and flower buds*

06031055

06031061

06031069 (11)

*Onions, shallots, garlic, leeks*

07031011

07031019

07031090

07039000

*Cabbages, cauliflowers, kohlrabi, kale and similar*

07041005

07041010

07041080

07042000

07049010

07049090

*Lettuce (*Lactuca sativa*) and chicory*

07051105

07051110

07051180

07051900

07052100

07052900

*Carrots, turnips, salad beetroot, salsify, celeriac*

07061000

07069005

07069011

07069017

07069030

07069090

*Leguminous vegetables, shelled or unshelled, fresh or chilled*

07081090

**▼B**

07082020  
07082090  
07082095  
07089000

*Other vegetables, fresh or chilled*

07091030 (12)  
07093000  
07094000  
07095110  
07095150  
07097000  
07099010  
07099020  
07099040  
07099050  
07099090

*Vegetables (uncooked or cooked by steaming or boiled)*

07101000  
07102100  
07102200  
07102900  
07103000  
07108010  
07108051  
07108061  
07108069  
07108070  
07108080  
07108085  
07109000

*Vegetables provisionally preserved*

07112010  
07114000  
07119040  
07119090

*Dried vegetables, whole, cut, sliced, broken*

07122000  
07123000  
07129030  
07129050  
07129090

*Manioc, arrowroot, salep, Jerusalem artichokes*

07149011  
07149019

*Other nuts, fresh or dried, whether or not shelled*

08021190  
08022100  
08022200

**▼ B**

08024000

*Bananas, including plantains, fresh or dried*

08030011

08030090

*Dates, figs, pineapples, avocados, guavas, mangoes*

08042010

*Citrus fruit, fresh or dried*

08052021 (1) (12)

08052023 (1) (12)

08052025 (1) (12)

08052027 (1) (12)

08052029 (1) (12)

08053090

08059000

*Grapes, fresh or dried*

08061095

08061097

*Apples, pears and quinces, fresh*

08081010 (12)

08082010 (12)

08082090

*Apricots, cherries, peaches (including nectarines)*

08091010 (12)

08091050 (12)

08092019 (12)

08092029 (12)

08093011 (7) (12)

08093019 (12)

08093051 (8) (12)

08093059 (12)

08094040 (12)

*Other fruit, fresh*

08101005

08102090

08103010

08103030

08103090

08104090

08105000

*Fruit and nuts, uncooked or cooked by steaming*

08112011

08112031

08112039

08112059

08119011

08119019

**▼B**

08119039  
08119075  
08119080  
08119095

*Fruit and nuts, provisionally preserved*

08129010  
08129020

*Fruit, dried*

08132000

*Wheat and meslin*

10019010

*Buckwheat, millet and canary seed; other cereals*

10081000  
10082000  
10089090

*Flour, meal, powder, flakes, granules and pellets*

11051000  
11052000

*Flour, meal and powder of the dried leguminous vegetables*

11061000  
11063010  
11063090

*Fats and oils and their fractions, of fish*

15043011

*Other prepared or preserved meat, meat offal*

16022011  
16022019  
16023111  
16023119  
16023130  
16023190  
16023219  
16023230  
16023290  
16023929  
16023940  
16023980  
16024190  
16024290  
16029031  
16029072  
16029076

*Vegetables, fruit, nuts and other edible parts*

20011000



**▼B**

20012000  
20019050  
20019065  
20019096

*Mushrooms and truffles, prepared or preserved*

20031020  
20031030  
20031080  
20032000

*Other vegetables prepared or preserved otherwise*

20041010  
20041099  
20049050  
20049091  
20049098

*Other vegetables prepared or preserved otherwise*

20051000  
20052020  
20052080  
20054000  
20055100  
20055900

*Vegetables, fruit, nuts, fruit-peel*

20060031  
20060035  
20060038  
20060099

*Jams, fruit jellies, marmalades, fruit or nut puree*

20071091  
20079993

*Fruit, nuts and other edible parts of plants*

20081194  
20081198  
20081919  
20081995  
20081999  
20082051  
20082059  
20082071  
20082079  
20082091  
20082099  
20083011  
20083039  
20083051  
20083059  
20084011  
20084021

**▼B**

20084029  
20084039  
20086011  
20086031  
20086039  
20086059  
20086069  
20086079  
20086099  
20087011  
20087031  
20087039  
20087059  
20088011  
20088031  
20088039  
20088050  
20088070  
20088091  
20088099  
20089923  
20089925  
20089926  
20089928  
20089936  
20089945  
20089946  
20089949  
20089953  
20089955  
20089961  
20089962  
20089968  
20089972  
20089974  
20089979  
20089999

*Fruit juices (including grape must)*

20091119  
20091191  
20091919  
20091991  
20091999  
20092019  
20092091  
20093019  
20093031  
20093039  
20093051  
20093055  
20093091  
20093095  
20093099  
20094019

**▼B**

20094091  
20098019  
20098050  
20098061  
20098063  
20098073  
20098079  
20098083  
20098084  
20098086  
20098097  
20099019  
20099029  
20099039  
20099041  
20099051  
20099059  
20099073  
20099079  
20099092  
20099094  
20099095  
20099096  
20099097  
20099098

*Other fermented beverages (for example, cider)*

22060010

*Wine lees; argol*

23070019

*Vegetable materials and vegetable waste*

23089019

**Agricultural Products (3)**

*Live swine*

01039110  
01039211  
01039219

*Live sheep and goats*

01041030  
01041080  
01042090

*Live poultry, that is to say, fowls of the species*

01051111  
01051119  
01051191  
01051199  
01051200  
01051920

**▼B**

01051990  
01059200  
01059300  
01059910  
01059920  
01059930  
01059950

*Meat of swine, fresh, chilled or frozen*

02031110  
02031211  
02031219  
02031911  
02031913  
02031915  
02031955  
02031959  
02032110  
02032211  
02032219  
02032911  
02032913  
02032915  
02032955  
02032959

*Meat of sheep or goats, fresh, chilled or frozen*

02041000  
02042100  
02042210  
02042230  
02042250  
02042290  
02042300  
02043000  
02044100  
02044210  
02044230  
02044250  
02044290  
02044310  
02044390  
02045011  
02045013  
02045015  
02045019  
02045031  
02045039  
02045051  
02045053  
02045055  
02045059  
02045071  
02045079

*Meat and edible offal*

02071110  
02071130

**▼B**

02071190  
02071210  
02071290  
02071310  
02071320  
02071330  
02071340  
02071350  
02071360  
02071370  
02071399  
02071410  
02071420  
02071430  
02071440  
02071450  
02071460  
02071470  
02071499  
02072410  
02072490  
02072510  
02072590  
02072610  
02072620  
02072630  
02072640  
02072650  
02072660  
02072670  
02072680  
02072699  
02072710  
02072720  
02072730  
02072740  
02072750  
02072760  
02072770  
02072780  
02072799  
02073211  
02073215  
02073219  
02073251  
02073259  
02073290  
02073311  
02073319  
02073351  
02073359  
02073390  
02073511  
02073515  
02073521

**▼B**

02073523  
02073525  
02073531  
02073541  
02073551  
02073553  
02073561  
02073563  
02073571  
02073579  
02073599  
02073611  
02073615  
02073621  
02073623  
02073625  
02073631  
02073641  
02073651  
02073653  
02073661  
02073663  
02073671  
02073679  
02073690

*Pig fat, free of lean meat, and poultry fat*

02090011  
02090019  
02090030  
02090090

*Meat and edible meat offal, salted, in brine*

02101111  
02101119  
02101131  
02101139  
02101190  
02101211  
02101219  
02101290  
02101910  
02101920  
02101930  
02101940  
02101951  
02101959  
02101960  
02101970  
02101981  
02101989  
02101990  
02109011  
02109019  
02109021

**▼B**

02109029  
02109031  
02109039

*Milk and cream, concentrated*

04029111  
04029119  
04029131  
04029139  
04029151  
04029159  
04029191  
04029199  
04029911  
04029919  
04029931  
04029939  
04029991  
04029999

*Buttermilk, curdled milk and cream, yogurt, kephir*

04039051  
04039053  
04039059  
04039061  
04039063  
04039069

*Whey, whether or not concentrated*

04041048  
04041052  
04041054  
04041056  
04041058  
04041062  
04041072  
04041074  
04041076  
04041078  
04041082  
04041084

*Cheese and curd*

04061020 (11)  
04061080 (11)  
04062090 (11)  
04063010 (11)  
04063031 (11)  
04063039 (11)  
04063090 (11)  
04064090 (11)  
04069001 (11)  
04069021 (11)  
04069050 (11)

**▼B**

04069069 (11)  
04069078 (11)  
04069086 (11)  
04069087 (11)  
04069088 (11)  
04069093 (11)  
04069099 (11)

*Birds' eggs, in shell, fresh, preserved or cooked*

04070011  
04070019  
04070030

*Birds' eggs, not in shell, and egg yolks, fresh*

04081180  
04081981  
04081989  
04089180  
04089980

*Natural honey*

04090000

*Tomatoes, fresh or chilled*

07020015 (12)  
07020020 (12)  
07020025 (12)  
07020030 (12)  
07020035 (12)  
07020040 (12)  
07020045 (12)  
07020050 (12)

*Cucumbers and gherkins, fresh or chilled*

07070010 (12)  
07070015 (12)  
07070020 (12)  
07070025 (12)  
07070030 (12)  
07070035 (12)  
07070040 (12)  
07070090

*Other vegetables, fresh or chilled*

07091010 (12)  
07091020 (12)  
07092000  
07099039  
07099075 (12)  
07099077 (12)  
07099079 (12)

*Vegetables provisionally preserved*

07112090

*Dried vegetables, whole, cut, sliced, broken*

07129019

*Manioc, arrowroot, salep, Jerusalem artichokes*

07141010  
07141091



**▼B**

07141099

07142090

*Citrus fruit, fresh or dried*

08051037 (2) (12)

08051038 (2) (12)

08051039 (2) (12)

08051042 (2) (12)

08051046 (2) (12)

08051082

08051084

08051086

08052011 (12)

08052013 (12)

08052015 (12)

08052017 (12)

08052019 (12)

08052021 (10) (12)

08052023 (10) (12)

08052025 (10) (12)

08052027 (10) (12)

08052029 (10) (12)

08052031 (12)

08052033 (12)

08052035 (12)

08052037 (12)

08052039 (12)

*Grapes, fresh or dried*

08061021 (12)

08061029 (4) (12)

08061030 (12)

08061050 (12)

08061061 (12)

08061069 (12)

08061093

*Apricots, cherries, peaches (including nectarines)*

08091020 (12)

08091030 (12)

08091040 (12)

08092011 (12)

08092021 (12)

08092031 (12)

08092039 (12)

08092041 (12)

08092049 (12)

08092051 (12)

08092059 (12)

08092061 (12)

08092069 (12)

08092071 (12)

08092079 (12)

08093021 (12)

08093029 (12)

**▼B**

08093031 (12)

08093039 (12)

08093041 (12)

08093049 (12)

08094020 (12)

08094030 (12)

*Other fruit, fresh*

08101010

08101080

08102010

*Fruit and nuts, uncooked or cooked by steaming*

08111011

08111019

*Wheat and meslin*

10011000

10019091

10019099

*Rye*

10020000

*Barley*

10030010

10030090

*Oats*

10040000

*Buckwheat, millet and canary seed; other cereals*

10089010

*Wheat or meslin flour*

11010011

11010015

11010090

*Cereal flours other than of wheat or meslin*

11021000

11029010

11029030

11029090

*Cereal groats, meal and pellets*

11031110

11031190

11031200

11031910

11031930

11031990

11032100

**▼B**

11032910  
11032920  
11032930  
11032990

*Cereal grains otherwise worked*

11041110  
11041190  
11041210  
11041290  
11041910  
11041930  
11041999  
11042110  
11042130  
11042150  
11042190  
11042199  
11042220  
11042230  
11042250  
11042290  
11042292  
11042299  
11042911  
11042915  
11042919  
11042931  
11042935  
11042939  
11042951  
11042955  
11042959  
11042981  
11042985  
11042989  
11043010

*Flour, meal and powder of the dried leguminous vegetables*

11062010  
11062090

*Malt, whether or not roasted*

11071011  
11071019  
11071091  
11071099  
11072000

*Locust beans, seaweeds and other algae, sugar beet*

12129120  
12129180

*Pig fat (including lard) and poultry fat*

15010019

*Olive oil and its fractions, whether or not refined*

15091010

**▼ B**

15091090  
15099000

*Other oils and their fractions*

15100010  
15100090

*Degras*

15220031  
15220039

*Sausages and similar products, of meat, meat offal*

16010091  
16010099

*Other prepared or preserved meat, meat offal*

16021000  
16022090  
16023211  
16023921  
16024110  
16024210  
16024911  
16024913  
16024915  
16024919  
16024930  
16024950  
16024990  
16025031  
16025039  
16025080  
16029010  
16029041  
16029051  
16029069  
16029074  
16029078  
16029098

*Other sugars, including chemically pure lactose*

17021100  
17021900

*Pasta, whether or not cooked or stuffed*

19022030

*Jams, fruit jellies, marmalades, fruit or nut puree*

20071099  
20079190  
20079991  
20079998

*Fruit, nuts and other edible parts of plants*

20082011  
20082031  
20083019

**▼B**

20083031  
20083079  
20083091  
20083099  
20084019  
20084031  
20085011  
20085019  
20085031  
20085039  
20085051  
20085059  
20086019  
20086051  
20086061  
20086071  
20086091  
20087019  
20087051  
20088019  
20089216  
20089218  
20089921  
20089932  
20089933  
20089934  
20089937  
20089943

*Fruit juices (including grape must)*

20091111  
20091911  
20092011  
20093011  
20093059  
20094011  
20095010  
20095090  
20098011  
20098032  
20098033  
20098035  
20099011  
20099021  
20099031

*Food preparations not elsewhere specified*

21069051

*Wine of fresh grapes, including fortified wines*

22041019 (11)  
22041099 (11)  
22042110  
22042181

**▼B**

22042182  
22042198  
22042199  
22042910  
22042958  
22042975  
22042998  
22042999  
22043010  
22043092 (12)  
22043094 (12)  
22043096 (12)  
22043098 (12)

*Undenatured ethyl alcohol*

22082040

*Bran, sharps and other residues*

23023010  
23023090  
23024010  
23024090

*Oil-cake and other solid residues*

23069019

*Preparations of a kind used in animal feeding*

23091013  
23091015  
23091019  
23091033  
23091039  
23091051  
23091053  
23091059  
23091070  
23099033  
23099035  
23099039  
23099043  
23099049  
23099051  
23099053  
23099059  
23099070

*Albumins*

35021190  
35021990  
35022091  
35022099

**Agricultural Products (4)***Buttermilk, curdled milk and cream, yogurt, kephir*

04031051  
04031053  
04031059

**▼B**

04031091  
04031093  
04031099  
04039071  
04039073  
04039079  
04039091  
04039093  
04039099

*Butter and other fats and oils derived from milk*

04052010  
04052030

*Vegetable saps and extracts; pectic substances*

13022010  
13022090

*Margarine*

15171010  
15179010

*Other sugars, including chemically pure lactose*

17025000  
17029010

*Sugar confectionery (including white chocolate)*

17041011  
17041019  
17041091  
17041099  
17049010  
17049030  
17049051  
17049055  
17049061  
17049065  
17049071  
17049075  
17049081  
17049099

*Chocolate and other food preparations*

18061015  
18061020  
18061030  
18061090  
18062010  
18062030  
18062050  
18062070  
18062080  
18062095  
18063100

**▼ B**

18063210  
18063290  
18069011  
18069019  
18069031  
18069039  
18069050  
18069060  
18069070  
18069090

*Malt extract; food preparations of flour, meal*

19011000  
19012000  
19019011  
19019019  
19019099

*Pasta, whether or not cooked or stuffed*

19021100  
19021910  
19021990  
19022091  
19022099  
19023010  
19023090  
19024010  
19024090

*Tapioca and substitutes*

19030000

*Prepared foods*

19041010  
19041030  
19041090  
19042010  
19042091  
19042095  
19042099  
19049010  
19049090

*Bread, pastry, cakes, biscuits*

19051000  
19052010  
19052030  
19052090  
19053011  
19053019  
19053030  
19053051  
19053059  
19053091



**▼B**

19053099  
19054010  
19054090  
19059010  
19059020  
19059030  
19059040  
19059045  
19059055  
19059060  
19059090

*Vegetables, fruit, nuts*

20019040

*Other vegetables*

20041091

*Other vegetables*

20052010

*Fruit, nuts and other edible parts of plants*

20089985  
20089991

*Fruit juices (including grape must)*

20098069

*Extracts, essences and concentrates, of coffee*

21011111  
21011119  
21011292  
21011298  
21012098  
21013011  
21013019  
21013091  
21013099

*Yeasts (active or inactive)*

21021010  
21021031  
21021039  
21021090  
21022011

*Sauces and preparations therefore; mixed condiments*

21032000

*Ice cream and other edible ice*

21050010  
21050091  
21050099

*Food preparations not elsewhere specified or included*

21061020

**▼B**

21061080  
21069010  
21069020  
21069098

*Waters, including mineral waters and aerated water*

22029091  
22029095  
22029099

*Vinegar and substitutes for vinegar*

22090011  
22090019  
22090091  
22090099

*Acyclic alcohols and their halogenated derivatives*

29054300  
29054411  
29054419  
29054491  
29054499  
29054500

*Mixtures of odoriferous substances and mixtures*

33021010  
33021021  
33021029

*Finishing agents, dye carriers*

38091010  
38091030  
38091050  
38091090

*Prepared binders for foundry moulds or cores*

38246011  
38246019  
38246091  
38246099

**Agricultural Products (5)***Cut flowers and flower buds*

06031015 (11)  
06031029 (11)  
06031051 (11)  
06031065 (11)  
06039000 (11)

*Fruit and nuts, uncooked or cooked by steaming*

08111090 (11)

*Fruit, nuts and other edible parts of plants*

20084051 (11)  
20084059 (11)

**▼B**

20084071 (11)  
20084079 (11)  
20084091 (11)  
20084099 (11)  
20085061 (11)  
20085069 (11)  
20085071 (11)  
20085079 (11)  
20085092 (11)  
20085094 (11)  
20085099 (11)  
20087061 (11)  
20087069 (11)  
20087071 (11)  
20087079 (11)  
20087092 (11)  
20087094 (11)  
20087099 (11)  
20089259 (11)  
20089272 (11)  
20089274 (11)  
20089278 (11)  
20089298 (11)

*Fruit juices (including grape must)*

20091199 (11)  
20094030 (11)  
20097011 (11)  
20097019 (11)  
20097030 (11)  
20097091 (11)  
20097093 (11)  
20097099 (11)

*Wine of fresh grapes, including fortified wines*

22042179 (11)  
22042180 (11)  
22042183 (11)  
22042184 (11)

**Agricultural Products (6)***Live bovine animals*

01029005  
01029021  
01029029  
01029041  
01029049  
01029051  
01029059  
01029061  
01029069  
01029071  
01029079

*Meat of bovine animals, fresh or chilled:*

02011000

**▼ B**

02012020  
02012030  
02012050  
02012090  
02013000

*Meat of bovine animals, frozen*

02021000  
02022010  
02022030  
02022050  
02022090  
02023010  
02023050  
02023090

*Edible offal of bovine animals, swine, sheep, goats*

02061095  
02062991  
02062999

*Meat and edible meat offal, salted, in brine*

02102010  
02102090  
02109041  
02109049  
02109090

*Milk and cream, concentrated*

04021011  
04021019  
04021091  
04021099  
04022111  
04022117  
04022119  
04022191  
04022199  
04022911  
04022915  
04022919  
04022991  
04022999

*Buttermilk, curdled milk and cream, yogurt, kephir*

04039011  
04039013  
04039019  
04039031  
04039033  
04039039

*Whey, whether or not concentrated*

04041002

**▼B**

04041004  
04041006  
04041012  
04041014  
04041016  
04041026  
04041028  
04041032  
04041034  
04041036  
04041038  
04049021  
04049023  
04049029  
04049081  
04049083  
04049089

*Butter and other fats and oils derived from milk*

04051011  
04051030  
04051050  
04051090  
04052090  
04059010  
04059090

*Cut flowers and flower buds*

06031011  
06031013  
06031021  
06031025  
06031053

*Other vegetables, fresh or chilled*

07099060

*Vegetables (uncooked or cooked by steaming or boiling)*

07104000

*Vegetables provisionally preserved*

07119030

*Bananas, including plantains, fresh or dried*

08030019

*Citrus fruit, fresh or dried*

08051001 (12)  
08051005 (12)  
08051009 (12)  
08051011 (12)  
08051015 (2)  
08051019 (2)  
08051021 (2)

**▼B**

08051025 (12)  
08051029 (12)  
08051031 (12)  
08051033 (12)  
08051035 (12)  
08051037 (9) (12)  
08051038 (9) (12)  
08051039 (9) (12)  
08051042 (9) (12)  
08051044 (12)  
08051046 (9) (12)  
08051051 (2)  
08051055 (2)  
08051059 (2)  
08051061 (2)  
08051065 (2)  
08051069 (2)  
08053020 (2)  
08053030 (2)  
08053040 (2)

*Grapes, fresh or dried*

08061040 (12)

*Apples, pears and quinces, fresh*

08081051 (12)  
08081053 (12)  
08081059 (12)  
08081061 (12)  
08081063 (12)  
08081069 (12)  
08081071 (12)  
08081073 (12)  
08081079 (12)  
08081092 (12)  
08081094 (12)  
08081098 (12)  
08082031 (12)  
08082037 (12)  
08082041 (12)  
08082047 (12)  
08082051 (12)  
08082057 (12)  
08082067 (12)

*Maize (corn)*

10051090  
10059000

*Rice*

10061010  
10061021  
10061023  
10061025

**▼B**

10061027  
10061092  
10061094  
10061096  
10061098  
10062011  
10062013  
10062015  
10062017  
10062092  
10062094  
10062096  
10062098  
10063021  
10063023  
10063025  
10063027  
10063042  
10063044  
10063046  
10063048  
10063061  
10063063  
10063065  
10063067  
10063092  
10063094  
10063096  
10063098  
10064000

*Grain sorghum*

10070010  
10070090

*Cereal flours other than of wheat or meslin*

11022010  
11022090  
11023000

*Cereal groats, meal and pellets*

11031310  
11031390  
11031400  
11032940  
11032950

*Cereal grains otherwise worked*

11041950  
11041991  
11042310  
11042330  
11042390  
11042399  
11043090

*Starches; inulin*

11081100

**▼B**

11081200  
11081300  
11081400  
11081910  
11081990  
11082000

*Wheat gluten, whether or not dried*

11090000

*Other prepared or preserved meat, meat offal*

16025010  
16029061

*Cane or beet sugar and chemically pure sucrose*

17011110  
17011190  
17011210  
17011290  
17019100  
17019910  
17019990

*Other sugars, including chemically pure lactose*

17022010  
17022090  
17023010  
17023051  
17023059  
17023091  
17023099  
17024010  
17024090  
17026010  
17026090  
17029030  
17029050  
17029060  
17029071  
17029075  
17029079  
17029080  
17029099

*Vegetables, fruit, nuts and other edible parts*

20019030

*Tomatoes prepared or preserved*

20021010  
20021090  
20029011  
20029019  
20029031  
20029039



**▼B**

20029091  
20029099

*Other vegetables prepared or preserved*

20049010

*Other vegetables prepared or preserved*

20056000  
20058000

*Jams, fruit jellies, marmalades, fruit or nut puree*

20071010  
20079110  
20079130  
20079910  
20079920  
20079931  
20079933  
20079935  
20079939  
20079951  
20079955  
20079958

*Fruit, nuts and other edible parts of plants*

20083055  
20083075  
20089251  
20089276  
20089292  
20089293  
20089294  
20089296  
20089297

*Fruit juices (including grape must)*

20094093  
20096011 (12)  
20096019 (12)  
20096051 (12)  
20096059 (12)  
20096071 (12)  
20096079 (12)  
20096090 (12)  
20098071  
20099049  
20099071

*Food preparations not elsewhere specified or included*

21069030  
21069055  
21069059

*Wine of fresh grapes, including fortified wines*

22042194  
22042962  
22042964

**▼B**

22042965  
22042983  
22042984  
22042994

*Vermouth and other wine of fresh grapes*

22051010  
22051090  
22059010  
22059090

*Undenatured ethyl alcohol*

22071000  
22072000

*Undenatured ethyl alcohol*

22084010  
22084090  
22089091  
22089099

*Bran, sharps and other residues*

23021010  
23021090  
23022010  
23022090

*Residues of starch manufacture and similar residues*

23031011

*Dextrins and other modified starches*

35051010  
35051090  
35052010  
35052030  
35052050  
35052090

**Agricultural Products (7)***Cheese and curd*

04062010  
04064010  
04064050  
04069002  
04069003  
04069004  
04069005  
04069006  
04069007  
04069008  
04069009  
04069012  
04069014

**▼B**

04069016  
04069018  
04069019  
04069023  
04069025  
04069027  
04069029  
04069031  
04069033  
04069035  
04069037  
04069039  
04069061  
04069063  
04069073  
04069075  
04069076  
04069079  
04069081  
04069082  
04069084  
04069085

*Wine of fresh grapes, including fortified wines*

22041011  
22041091  
22042111  
22042112  
22042113  
22042117  
22042118  
22042119  
22042122  
22042124  
22042126  
22042127  
22042128  
22042132  
22042134  
22042136  
22042137  
22042138  
22042142  
22042143  
22042144  
22042146  
22042147  
22042148  
22042162  
22042166  
22042167  
22042168  
22042169  
22042171

**▼B**

22042174  
22042176  
22042177  
22042178  
22042187  
22042188  
22042189  
22042191  
22042192  
22042193  
22042195  
22042196  
22042197  
22042912  
22042913  
22042917  
22042918  
22042942  
22042943  
22042944  
22042946  
22042947  
22042948  
22042971  
22042972  
22042981  
22042982  
22042987  
22042988  
22042989  
22042991  
22042992  
22042993  
22042995  
22042996  
22042997

*Undenatured ethyl alcohol*

22082012  
22082014  
22082026  
22082027  
22082062  
22082064  
22082086  
22082087  
22083011  
22083019  
22083032  
22083038  
22083052  
22083058  
22083072  
22083078  
22089041

**▼B**

22089045

22089052

*Footnotes*

- (1) (16/5-15/9)
- (2) (1/6-15/10)
- (3) (1/1-31/5) Excluding Emperor variety
- (4) Emperor variety or (1/6-31/12)
- (5) (1/1-31/3)
- (6) (1/10-31/12)
- (7) (1/4-31/12)
- (8) (1/1-30/9)
- (9) (16/10-31/5)
- (10) (16/9-15/5)
- (11) Under the Agreement on Trade, Development and Co-operation between the European Community and the Republic of South Africa, the annual growth factor (agf) will be applied annually to the relevant basic quantities.
- (12) Under the Agreement on Trade, Development and Co-operation between the European Community and the Republic of South Africa, the full specific duty is payable if the respective Entry Price is not reached.

**▼B***Appendix 8***Fishery products to which Article 6(5) of this Annex shall temporarily not be applicable**

## Fish Products (1)

CN code 96

*Live fish*

03011090

03019200

03019911

*Fish, fresh or chilled, excluding fish fillets*

03021200

03023110

03023210

03023310

03023911

03023919

03026600

03026921

*Fish, frozen, excluding fish fillets*

03031000

03032200

03034111

03034113

03034119

03034212

03034218

03034232

03034238

03034252

03034258

03034311

03034313

03034319

03034921

03034923

03034929

03034941

03034943

03034949

03037600

03037921

03037923

03037929

*Fish fillets and other fish meat*

03041013

03042013

*Pasta, whether or not cooked or stuffed*

19022010

**▼B**

## Fish Products (2)

*Live fish*

03019110  
03019300  
03019919

*Fish, fresh or chilled, excluding fish fillets*

03021110  
03021900  
03022110  
03022130  
03022200  
03026200  
03026300  
03026520  
03026550  
03026590  
03026911  
03026919  
03026931  
03026933  
03026941  
03026945  
03026951  
03026985  
03026986  
03026992  
03026999  
03027000

*Fish, frozen, excluding fish fillets*

03032110  
03032900  
03033110  
03033130  
03033300  
03033910  
03037200  
03037300  
03037520  
03037550  
03037590  
03037911  
03037919  
03037935  
03037937  
03037945  
03037951  
03037960  
03037962  
03037983  
03037985  
03037987  
03037992  
03037993  
03037994  
03037996  
03038000

**▼B***Fish fillets and other fish meat*

03041019  
03041091  
03042019  
03042021  
03042029  
03042031  
03042033  
03042035  
03042037  
03042041  
03042043  
03042061  
03042069  
03042071  
03042073  
03042087  
03042091  
03049010  
03049031  
03049039  
03049041  
03049045  
03049057  
03049059  
03049097

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

03054200  
03055950  
03055970  
03056300  
03056930  
03056950  
03056990

*Crustaceans, whether in shell or not, live, fresh*

03061110  
03061190  
03061210  
03061290  
03061310  
03061390  
03061410  
03061430  
03061490  
03061910  
03061990  
03062100  
03062210  
03062291  
03062299  
03062310  
03062390  
03062410  
03062430  
03062490  
03062910  
03062990



**▼B***Molluscs, whether in shell or not, live, fresh*

03071090  
03072100  
03072910  
03072990  
03073110  
03073190  
03073910  
03073990  
03074110  
03074191  
03074199  
03074901  
03074911  
03074918  
03074931  
03074933  
03074935  
03074938  
03074951  
03074959  
03074971  
03074991  
03074999  
03075100  
03075910  
03075990  
03079100  
03079911  
03079913  
03079915  
03079918  
03079990

*Prepared or preserved fish; caviar and caviar substitutes*

16041100  
16041390  
16041511  
16041519  
16041590  
16041910  
16041950  
16041991  
16041992  
16041993  
16041994  
16041995  
16041998  
16042005  
16042010  
16042030  
16043010  
16043090

*Crustaceans, molluscs and other aquatic invertebra*

16051000  
16052010  
16052091  
16052099

**▼B**

16053000  
16054000  
16059011  
16059019  
16059030  
16059090

## Fish Products (3)

*Live fish*

03019190

*Fish, fresh or chilled, excluding fish fillets*

03021190

*Fish, frozen, excluding fish fillets*

03032190

*Fish fillets and other fish meat*

03041011  
03042011  
03042057  
03042059  
03049047  
03049049

*Prepared or preserved fish; caviar and caviar substitutes*

16041311

## Fish Products (4)

*Live fish*

03019990

*Fish, fresh or chilled, excluding fish fillets*

03022190  
03022300  
03022910  
03022990  
03023190  
03023290  
03023390  
03023991  
03023999  
03024005  
03024098  
03025010  
03025090  
03026110  
03026130  
03026190  
03026198  
03026405  
03026498  
03026925  
03026935  
03026955

**▼B**

03026961  
03026975  
03026987  
03026991  
03026993  
03026994  
03026995

*Fish, frozen, excluding fish fillets*

03033190  
03033200  
03033920  
03033930  
03033980  
03034190  
03034290  
03034390  
03034990  
03035005  
03035098  
03036011  
03036019  
03036090  
03037110  
03037130  
03037190  
03037198  
03037410  
03037420  
03037490  
03037700  
03037931  
03037941  
03037955  
03037965  
03037971  
03037975  
03037991  
03037995

*Fish fillets and other fish meat*

03041031  
03041033  
03041035  
03041038  
03041094  
03041096  
03041098  
03042045  
03042051  
03042053  
03042075  
03042079  
03042081  
03042085  
03042096  
03049005  
03049020  
03049027

**▼B**

03049035  
03049038  
03049051  
03049055  
03049061  
03049065

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

03051000  
03052000  
03053011  
03053019  
03053030  
03053050  
03053090  
03054100  
03054910  
03054920  
03054930  
03054945  
03054950  
03054980  
03055110  
03055190  
03055911  
03055919  
03055930  
03055960  
03055990  
03056100  
03056200  
03056910  
03056920

*Crustaceans, whether in shell or not, live, fresh*

03061330  
03061930  
03062331  
03062339  
03062930

*Prepared or preserved fish; caviar and caviar substitutes*

16041210  
16041291  
16041299  
16041412  
16041414  
16041416  
16041418  
16041490  
16041931  
16041939  
16042070

**Fish Products (5)***Fish, fresh or chilled, excluding fish fillets*

03026965

**▼B**

03026981

*Fish, frozen, excluding fish fillets*

03037810

03037890

03037981

*Fish fillets and other fish meat*

03042083

*Prepared or preserved fish; caviar and caviar substitutes*

16041319

16041600

16042040

16042050

16042090

**▼B***Appendix 9***Neighbouring developing countries**

For the implementation of Article 6(13) of this Annex, the expression ‘neighbouring developing country belonging to a coherent geographical entity’ shall refer to the following list of countries:

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

Caribbean: Colombia, Costa Rica, Cuba, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Venezuela.



## Appendix 10

**Products for which the cumulation provisions referred to in Articles 2(2), 6(1) and 6(2) of this Annex apply after 1 October 2015 and to which the provisions of Articles 6(5), 6(9) and 6(12) of this Annex shall not be applicable**

CN-Code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
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.
1704 90 99	Sugar confectionery (including white chocolate), not containing cocoa: – other: – – other: – – – other: – – – – other: – – – – – other:
1806 10 30	Chocolate and other food preparations containing cocoa: – cocoa powder, containing added sugar or other sweetening matter: – – containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	Chocolate and other food preparations containing cocoa: – cocoa powder, containing added sugar or other sweetening matter: – – containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	Chocolate and other food preparations containing cocoa: – other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: – – other: – – – other
1901 90 99	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: – other: – – other: – – – other
2101 12 98	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: – extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: – – preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: – – – other
2101 20 98	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: – extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: – – preparations: – – – other

**▼ B**

CN-Code	Description
2106 90 59	Food preparations not elsewhere specified or included: – other: – – flavoured or coloured sugar syrups: – – – other: – – – – other
2106 90 98	Food preparations not elsewhere specified or included: – other: – – other: – – – other
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: – of a kind used in the food or drink industries: – – of the type used in the drink industries: – – – preparations containing all flavouring agents characterising a beverage: – – – – other: – – – – – other



**▼B***Appendix 11*

**Products for which the cumulation provisions referred to in Articles 2(2), 6(1) and 6(2) of this Annex apply after 1 January 2010 and to which the provisions of Articles 6(5), 6(9) and 6(12) of this Annex shall not be applicable**

CN-Code	Description
ex 1006	Rice other than rice under code 1006 10 10

*Appendix 12***Overseas Countries and Territories**

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

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

1. Country having special relations with the Kingdom of Denmark:
  - Greenland.
2. Overseas territories of the French Republic:
  - New Caledonia and Dependencies,
  - French Polynesia,
  - French Southern and Antarctic Territories,
  - Wallis and Futuna Islands.
3. Territorial collectivities of the French Republic:
  - Mayotte,
  - Saint Pierre and Miquelon.
4. Overseas countries of the Kingdom of the Netherlands:
  - Aruba,
  - Netherlands Antilles:
    - Bonaire,
    - Curaçao,
    - Saba,
    - Sint Eustatius,
    - Sint Maarten.
5. British overseas countries and territories:
  - Anguilla,
  - Cayman Islands,
  - Falkland Islands,
  - South Georgia and South Sandwich Islands,
  - Montserrat,
  - Pitcairn,
  - Saint Helena, Ascension Island, Tristan da Cunha,
  - British Antarctic Territory,
  - British Indian Ocean Territory,
  - Turks and Caicos Islands,
  - British Virgin Islands.