

Regulation (EU) 2016/1076 of the European Parliament and of the Council of 8 June 2016 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 (recast)

REGULATION (EU) 2016/1076 OF THE EUROPEAN  
PARLIAMENT AND OF THE COUNCIL

of 8 June 2016

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

(recast)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(2) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee<sup>(1)</sup>,

Acting in accordance with the ordinary legislative procedure<sup>(2)</sup>,

Whereas:

- (1) Council Regulation (EC) No 1528/2007<sup>(3)</sup> has been substantially amended several times<sup>(4)</sup>. Since further amendments are to be made, that Regulation should be recast in the interests of clarity.
- (2) In accordance with 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<sup>(5)</sup>, as amended, economic partnership agreements (EPAs) were to enter into force no later than 1 January 2008.
- (3) Since 2002 the Union has been negotiating EPAs with the African, Caribbean and Pacific (ACP) Group of States in the form of seven regions comprising the Caribbean, Central Africa, Eastern and Southern Africa, the East African Community, the Pacific Island States, the South African Development Community and West Africa. Such EPAs have to be consistent with World Trade Organisation (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 States. At the first stage, negotiations may be concluded on

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agreements leading to the establishment of EPAs covering, as a minimum requirement, WTO-compatible goods arrangements consistent with regional economic and political integration processes, to be complemented as soon as possible by complete EPAs.

- (4) Those agreements establishing, or leading to the establishment of, EPAs 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 those provisions.
- (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, EPAs, as and when such agreements are signed and concluded pursuant to Article 218 of the Treaty on the Functioning of the European Union (TFEU) 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 Union, the arrangements in the agreements establishing, or leading to the establishment of, EPAs should provide for duty-free access and no tariff-rate quotas for all products with the exception of arms. Those arrangements are subject to transitional periods and arrangements for certain sensitive products and specific arrangements for the French overseas departments. Given the specific nature of the case 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 the Republic of South Africa, of the other part<sup>(6)</sup>, as amended ('the TDCA'), until such time as an agreement establishing, or leading to the establishment of, an EPA enters into force between the Union and South Africa.
- (7) The rules of origin applicable to imports made under this Regulation should for a transitional period be those laid down in Annex II. 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.
- (8) It is necessary to provide for the possibility of temporarily suspending the arrangements set out in this Regulation in the event of a failure to provide administrative cooperation or of irregularities or fraud. Where a Member State provides information to the Commission concerning possible fraud or failure to provide administrative cooperation, the relevant Union legislation should apply, in particular Council Regulation (EC) No 515/97<sup>(7)</sup>.
- (9) It is also appropriate to provide for general safeguard measures for the products covered by this Regulation.
- (10) In view of the particular sensitivity of agricultural products, it is appropriate to allow safeguard measures to be taken when imports cause or threaten to cause disturbances in the markets for such products or disturbances in the mechanisms regulating those markets.

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- (11) In accordance with Article 349 TFEU, due account should be taken in all Union policies, in particular in customs and trade policies, of the particular structural, social and economic situations of the outermost regions of the Union.
- (12) 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 Union when laying down the rules on safeguards in an effective manner.
- (13) Article 134 of the Treaty establishing the European Community was deleted by the Treaty of Lisbon without being replaced with an equivalent Article in the Treaty on European Union or the TFEU. The reference to that Article in Regulation (EC) No 1528/2007 should therefore be omitted.
- (14) In order to make technical adaptations to the arrangements for products originating in certain states which are part of the ACP Group of States, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of amending Annex I to this Regulation in order to add or to remove regions or states, and in respect of introducing technical amendments to Annex II to this Regulation that are necessary as a result of the application of that Annex. Moreover, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of adding an Annex to this Regulation which sets 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 EPA. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making<sup>(8)</sup>. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.
- (15) Certain countries that have not taken the necessary steps towards the ratification of their respective agreements have been removed from Annex I to Regulation (EC) No 1528/2007 by Regulation (EU) No 527/2013 of the European Parliament and of the Council<sup>(9)</sup>.
- (16) In order to ensure that those countries can swiftly be reinstated in Annex I to this Regulation as soon as they have taken the necessary steps towards ratification of their respective agreements, and pending entry into force thereof, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of reinstating the countries removed from Annex I to Regulation (EC) No 1528/2007 by Regulation (EU) No 527/2013.
- (17) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission. Those powers should be

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exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>(10)</sup>.

- (18) The advisory procedure should be used for the suspension of the elimination of duties given the nature of such suspensions. It should also be used for the adoption of surveillance and provisional safeguard measures given the effects of such measures. Where a delay in the imposition of measures would cause damage which would be difficult to repair, it is necessary to allow the Commission to adopt immediately applicable provisional measures,

HAVE 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 applies to products originating in the regions and states listed in Annex I.

2 The Commission is empowered to adopt delegated acts in accordance with Article 22 to amend Annex I in order to add regions or states from the ACP Group of States which have concluded negotiations on an agreement with the Union which at least meets the requirements of Article XXIV of the General Agreement of Tariffs and Trade 1994 (GATT 1994).

3 A region or state shall remain on the list in Annex I unless the Commission adopts a delegated act in accordance with Article 22 amending Annex I to remove that region or state from that Annex, in particular where:

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

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### Article 3

#### Delegation of power

The Commission is empowered to adopt delegated acts in accordance with Article 22 to amend Annex I to this Regulation by reinstating those regions or states from the ACP Group of States which were removed from Annex I to Regulation (EC) No 1528/2007 by Regulation (EU) No 527/2013 and which have, since such removal, taken the necessary steps towards ratification of their respective agreements.

### Article 4

#### Market access

1 Import duties shall be eliminated on all products of Chapters 1 to 97, with the exception of Chapter 93, of the Harmonised System originating in a region or state listed in Annex I. Such elimination shall be subject to the general safeguard mechanism provided for in Articles 9 to 20.

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 Paragraph 1 shall not apply to products originating in South Africa. Such products shall be subject to the relevant provisions of the TDCA. The Commission is empowered to adopt delegated acts in accordance with Article 22 to add an Annex 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 EPA.

4 Paragraph 1 shall not apply to products under tariff heading 0803 00 19 originating in a region or state listed in Annex I and released for free circulation in the outermost regions of the Union until 1 January 2018. Paragraph 1 of this Article and Article 8 shall not apply to products under tariff heading 1701 originating in a region or 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 expiry of this provision.

## CHAPTER II

### RULES OF ORIGIN AND ADMINISTRATIVE COOPERATION

#### Article 5

#### Rules of origin

1 The rules of origin set out in Annex II shall apply in determining 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

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in the *Official Journal of the European Union* to inform operators of the date of provisional application or entry into force, from which the rules of origin in the agreement are to apply to products originating in the regions and states listed in Annex I.

3 The Commission is empowered to adopt delegated acts in accordance with Article 22 concerning technical amendments to Annex II where required to take account of amendments to other Union customs legislation.

4 Decisions on the management of Annex II shall be adopted in accordance with the examination procedure referred to in Article 19(5).

### Article 6

#### Administrative cooperation

1 Where the Commission has made a finding, on the basis of objective information, of a failure to provide administrative cooperation or of irregularities or fraud, it may temporarily suspend the elimination of duties provided for in Articles 4, 7 and 8 ('the relevant treatment') in accordance with this Article.

2 For the purpose of this Article, a failure to provide administrative cooperation means, inter alia:

- a a repeated failure to respect relevant obligations requiring the verification of the originating status of the product or products concerned;
- b a repeated refusal or undue delay in carrying out or communicating the results of subsequent verification of the proof of origin;
- 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.

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 met, the relevant treatment may be suspended in accordance with the advisory procedure referred to in Article 19(4), provided that the Commission has first:

- a informed the Committee referred to in Article 19(2);
- b notified the region or state concerned in accordance with any relevant procedures applicable between the Union 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 or of irregularities or fraud.

4 The period of suspension under this Article shall be no longer than is necessary to protect the Union's financial interests. That period shall not exceed six months, but 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 19(4).

5 The temporary suspension procedures set out in paragraphs 2, 3 and 4 shall be superseded by those set out in any agreement with the regions or states listed in Annex I when

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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 of the date of provisional application or entry into force, from which the temporary suspension procedures in the agreement are to 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 referred to in Article 19(2) that a finding has been made of a failure to provide administrative cooperation or of irregularities or fraud; and
- 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 or of irregularities or fraud.

The decision suspending the relevant treatment shall be adopted in accordance with the advisory procedure referred to in Article 19(4).

## CHAPTER III

### TRANSITIONAL ARRANGEMENTS

#### SECTION 1

##### *Rice*

##### *Article 7*

##### **Zero-duty tariff rate**

No import duties shall be imposed on the products under tariff heading 1006.

#### SECTION 2

##### *Sugar*

##### *Article 8*

##### **Zero-duty tariff rate**

No import duties shall be imposed on products under tariff heading 1701.

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## CHAPTER IV

### GENERAL SAFEGUARD PROVISIONS

#### *Article 9*

##### **Definitions**

For the purposes of this Chapter, the following definitions apply:

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

#### *Article 10*

##### **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 into the Union in such increased quantities and under such conditions as to cause or threaten to cause any of the following:

- a serious injury to Union industry;
- 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 Union; or
- c disturbances in the markets of agricultural products covered by Annex I to 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 Union 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 outermost regions of the Union, a safeguard measure may be imposed in accordance with the provisions set out in this Chapter.

#### *Article 11*

##### **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 Union;



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- b the price of imports, in particular where there has been a significant price undercutting in comparison with the price of a like product in the Union;
    - c the consequent impact on Union industry 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 Union industry 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 terms or relative to production in the Union and to imports from other sources; and
  - b the effect of such imports on prices; or
  - c the effect of such imports on the Union industry or the economic sector concerned in relation to, inter alia, 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 creating common market organisations (CMOs), all relevant objective factors shall be taken into consideration, including one or more of the following elements:
  - a the volume of imports in comparison with that in previous calendar or marketing years, as the case may be, internal production and consumption, and future levels planned in accordance with the reform of CMOs;
  - b the level of internal prices in comparison with the reference or target prices, if applicable, and, if not applicable, in comparison with the average internal market prices during the same period of previous marketing years;
  - c in the markets for products under tariff heading 1701, situations where during two consecutive months the average Union market price of white sugar falls below 80 % of the average Union market price for white sugar 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 outermost regions of the Union, the analyses shall be restricted to the territory of the outermost region or regions concerned. Particular attention shall be paid to the size of the local industry, its financial situation and the employment situation.

## *Article 12*

### **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 if 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 11. The Commission shall pass that information on to all Member States within three working days of receipt thereof.
- 3 Where it is apparent that there is sufficient evidence to justify the initiation of proceedings, the Commission shall publish a notice in the *Official Journal of the*

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*European Union.* Proceedings shall be initiated within one month of the date of receipt of information from a Member State.

The Commission shall inform the Member States of 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 any of the circumstances set out in Article 10 exist, it shall immediately notify the region or state listed in Annex I concerned of its intention to initiate an investigation. The notification may be accompanied by an invitation for consultations with a view to clarifying the situation and arriving at a mutually satisfactory solution.

### *Article 13*

#### **Investigation**

1 Following the initiation of proceedings, the Commission shall commence an investigation.

2 The Commission may request Member States to provide 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 that 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 of the Union, the Commission may request the competent local authorities to provide the information referred to in paragraph 2 via the Member State concerned.

4 The investigation shall, whenever possible, be concluded within six months of its initiation. In exceptional circumstances, that time limit may be extended by a further period of three months.

### *Article 14*

#### **Imposition of provisional safeguard measures**

1 Provisional safeguard measures shall be applied in critical circumstances where a delay would cause damage which would be difficult to repair, pursuant to a preliminary determination that any of the circumstances set out in Article 10 exist. Such provisional safeguard measures shall be adopted in accordance with the advisory procedure referred to in Article 19(4), or, in cases of urgency, in accordance with Article 19(6).

2 In view of the particular situation of outermost regions of the Union 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. Those provisional safeguard measures shall be adopted in accordance with the advisory procedure referred to in Article 19(4), or, in cases of urgency, in accordance with Article 19(6).

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

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4 Provisional safeguard 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.

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

6 If the provisional safeguard measures are repealed because the investigation shows that the conditions laid down in Articles 10 and 11 are not met, any duty collected as a result of those measures shall be refunded automatically.

#### *Article 15*

### **Termination of proceedings and investigations without measures**

Where safeguard measures are deemed unnecessary, the proceedings and investigations shall be terminated in accordance with the examination procedure referred to in Article 19(5).

#### *Article 16*

### **Imposition of definitive safeguard measures**

1 Where the facts as finally established show that any of the circumstances set out in Article 10 exist, the Commission shall request consultations with the region or state concerned in the context of the appropriate institutional arrangement set up in the relevant agreements permitting a region or state to be included in Annex I, with a view to seeking a mutually satisfactory solution.

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 safeguard measures shall be taken by the Commission in accordance with the examination procedure referred to in Article 19(5) within 20 working days of the end of the consultation period.

3 Definitive safeguard measures may take one of the following forms:

- a a suspension of the further reduction of the rate of import duty for the product concerned originating in the region or state concerned;
- b 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;
- c a tariff quota.

4 No definitive 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 17*

### **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

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two years, including the duration of any provisional measure, unless it is extended in accordance with paragraph 2. Where the measure is restricted to one or several of the outermost regions of the Union, the period of application may not exceed four years.

2 The initial period of duration of a safeguard measure may exceptionally be extended provided that 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 set out in this Regulation applicable to investigations 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 event of a measure restricted to one or several of the outermost regions of the Union, 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 appropriate institutional bodies set up under the relevant agreements, with a view to establishing a timetable for the abolition of safeguard measures as soon as circumstances permit.

#### *Article 18*

### **Surveillance measures**

1 Where the trend in imports of a product originating in an ACP State is such that such imports could cause any of the circumstances referred to in Article 10, imports of that product may be made subject to prior Union surveillance.

2 The decision to impose surveillance shall be taken by the Commission in accordance with the advisory procedure referred to in Article 19(4).

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.

4 Surveillance measures may be restricted to the territory of one or several of the outermost regions of the Union, 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.

#### *Article 19*

### **Committee procedure**

1 For the purposes of Articles 14, 15, 16 and 18 of this Regulation, the Commission shall be assisted by the Committee on Safeguards established by Article 3(1) of Regulation (EU) 2015/478 of the European Parliament and of the Council<sup>(11)</sup>. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

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2 For the purposes of Articles 5 and 6 of this Regulation and for the purposes of Article 6(11) and (13) and Article 36(4) of Annex II to this Regulation, the Commission shall be assisted by the Customs Code Committee established by Article 285(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>(12)</sup>. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

3 For the purposes of Articles 7 and 8 of this Regulation, the Commission shall be assisted by the Committee for the Common Organisation of the Agricultural Markets established by Article 229(1) of Regulation (EU) No 1308/2013 of the European Parliament and of the Council<sup>(13)</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.

#### *Article 20*

### **Exceptional measures with limited territorial application**

Where it emerges that the conditions laid down for the adoption of safeguard measures are met in one or more Member States, the Commission, after having examined alternative solutions, may exceptionally 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 Union. Such measures shall be of a strictly limited duration and, insofar as possible, shall not disrupt the operation of the internal market.

## CHAPTER V

### **PROCEDURAL PROVISIONS**

#### *Article 21*

### **Adaptation to technical developments**

The Commission is empowered to adopt delegated acts in accordance with Article 22 concerning technical amendments to Article 6 and Articles 9 to 20 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.

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## Article 22

### 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 3 shall be conferred on the Commission for a period of five years from 21 June 2013. The power to adopt delegated acts referred to in Article 2(2) and (3), Article 4(3), Article 5(3) and Article 21 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 3, Article 4(3), Article 5(3) and Article 21 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 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 Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5 As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6 A delegated act adopted pursuant to Article 3, Article 4(3), Article 5(3) or Article 21 shall enter into force only if no objection has been expressed either by the European Parliament or by 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.

7 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 by 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.

## Article 23

### 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>(14)</sup>.

## CHAPTER VI

### FINAL PROVISIONS

#### *Article 24*

#### **Repeal**

Regulation (EC) No 1528/2007 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table set out in Annex IV.

#### *Article 25*

#### **Entry into force**

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

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

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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## 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 CAMEROON  
THE REPUBLIC OF CÔTE D'IVOIRE  
THE COMMONWEALTH OF DOMINICA  
THE DOMINICAN REPUBLIC  
THE REPUBLIC OF FIJI  
THE REPUBLIC OF GHANA  
GRENADA  
THE COOPERATIVE REPUBLIC OF GUYANA  
JAMAICA  
THE REPUBLIC OF KENYA  
[<sup>F1</sup>THE KINGDOM OF LESOTHO]  
THE REPUBLIC OF MADAGASCAR  
THE REPUBLIC OF MAURITIUS  
[<sup>F1</sup>THE REPUBLIC OF MOZAMBIQUE]  
THE REPUBLIC OF NAMIBIA  
THE INDEPENDENT STATE OF PAPUA NEW GUINEA  
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 REPUBLIC OF TRINIDAD AND TOBAGO  
THE REPUBLIC OF ZIMBABWE

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#### Textual Amendments

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2017/1551 of 14 July 2017 amending Annex I to Regulation \(EU\) 2016/1076 of the European Parliament and of the Council 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.](#)



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## ANNEX II

### **Rules of origin** **CONCERNING THE DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’ AND METHODS OF ADMINISTRATIVE COOPERATION**

#### TITLE I

#### GENERAL PROVISIONS

##### *Article 1*

##### **Definitions**

For the purposes of this Annex, the following definitions apply:

- (a) ‘manufacture’ means any kind of working or processing including assembly or specific operations;
- (b) ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) ‘goods’ means both materials and products;
- (e) ‘customs value’ means the value as determined in accordance with the Agreement on implementation of Article VII of the GATT 1994 (WTO Agreement on customs valuation);
- (f) ‘ex-works price’ means 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’ means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned;
- (h) ‘value of originating materials’ means the value of such materials as defined in point (g) applied *mutatis mutandis*;
- (i) ‘added value’ means the ex-works price minus the customs value of materials imported into either the Union or the ACP States;
- (j) ‘chapters’ and ‘headings’ 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’ refers to the classification of a product or material under a particular heading;
- (l) ‘consignment’ means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment

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from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- (m) ‘territories’ means territories, including territorial waters;
- (n) ‘OCT’ means the overseas countries and territories as defined in Appendix 12.

## TITLE II

### DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’

#### *Article 2*

##### **General requirements**

- 1 For the purposes of this Regulation, the following products shall be considered as originating in the ACP States listed in Annex I, hereinafter, for the purpose of this Annex, referred to as ‘ACP States’:
- 2 For the purpose of the implementation of paragraph 1, the territories of the ACP States shall be considered as being one territory.
- 3 For products listed in Appendix 10, paragraph 2 shall apply only after 1 October 2015.

#### *Article 3*

##### **Wholly obtained products**

- 1 The following shall be considered as wholly obtained in the ACP States or in the Union:
- 2 The terms ‘their vessels’ and ‘their factory ships’ in points (g) and (h) of paragraph 1 shall apply only to vessels and factory ships which:
- 3 Notwithstanding paragraph 2, the Union 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:

#### *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 Union, when the conditions set out in the list in Appendix 2 or in Appendix 2A are fulfilled. Those conditions 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.

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

3

4 Paragraphs 1, 2 and 3 shall apply except as provided for 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:

2 All the operations carried out in either the ACP States or the Union 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 Union*

1 Materials originating in the Union 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 Union 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, the provisions of this Article shall apply only after 1 October 2015.

#### *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.

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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 TDCA 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.

11 The requests of the ACP States shall be decided on in accordance with the examination procedure referred to in Article 19(5) of this Regulation.

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 paragraphs 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:

#### *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.

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

#### *Article 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

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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 % of the ex-works price of the set.

#### *Article 10*

##### **Neutral elements**

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

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

### TITLE III

#### **TERRITORIAL REQUIREMENTS**

#### *Article 11*

##### **Principle of territoriality**

1 Except as provided for in Article 6, the conditions for acquiring originating status set out in Title II shall be fulfilled without interruption in the ACP States.

2 Except as provided for in Article 6, if originating goods exported from the ACP States, the Union or the OCT to another country return, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

#### *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 Union, of the OCT or of South Africa for the purposes of Article 6

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without entering any other territory. However, products constituting one single consignment may be 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.

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:

### *Article 13*

#### **Exhibitions**

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

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.

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 Union, benefit from the provisions of this Regulation upon submission of either:

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 it being necessary to submit any of the documents referred to in that paragraph.

#### *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 the authorised representative of the exporter.

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2 For that purpose, the exporter or the authorised representative of the exporter shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear 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 be prepared to submit at any time, at the request of the customs authorities of the exporting ACP State where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this 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 or territories referred to in Article 6 and fulfil the other requirements of this Annex.

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:

2 For the implementation of paragraph 1, the exporter shall indicate in the application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for that 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 complies with that in the corresponding file.

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

5 The endorsement referred to in paragraph 4 shall be inserted in box 7 of the movement certificate EUR.1.

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## Article 17

### **Issue of a duplicate movement certificate EUR.1**

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

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

3 The endorsement referred to in paragraph 2 shall be inserted in box 7 of the duplicate movement certificate EUR.1.

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 Union, 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 Union. The replacement movement certificate or certificates EUR.1 shall be issued by the customs office under whose control the products are placed.

## Article 19

### **Conditions for making out an invoice declaration**

1 An invoice declaration as referred to in point (b) of Article 14(1) may be made out:

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 or territories referred to in Article 6 and fulfil the other requirements of this Annex.

3 The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this 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 or she gives the customs authorities of the exporting country a written undertaking that he or she accepts full responsibility for any invoice declaration which identifies him or her as if it had been signed in manuscript by him or her.



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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 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 the fulfilment of the other requirements of this Annex.

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

3 The customs authorities of the exporting country shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4 The customs authorities of the exporting country shall monitor the use of the authorisation by the approved exporter.

5 The customs authorities of the exporting country 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 shall 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 those documents by the final date set is due to exceptional circumstances.

3 In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the 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 four months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the movement certificate EUR.1:

— the word ‘transit’,

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- 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 implementation 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 headings 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 shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

### *Article 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 Union or the OCT shall be given by a movement certificate EUR.1 or by the supplier's declaration, a specimen

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of which is given in Appendix 5A, given by the exporter in the State or OCT from which the materials came.

2 When Article 2(2) and Article 6(2) and (9) are applied, evidence of the working or processing carried out in other ACP States, the Union, 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.

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.

#### *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 or territories 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 the accounts or internal bookkeeping of the exporter or the supplier;
- (b) documents proving the originating status of materials used, issued or made out in an ACP State or in one of the other countries or territories 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 Union or in the OCT, issued or made out in an ACP State, in the Union 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 or territories referred to in Article 6 and in accordance with this Annex.

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## 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 that invoice declaration as well as the documents referred to in Article 19(3) for at least three years.

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 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 each year. 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 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual

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adjustment provided for in paragraph 3, the conversion of that amount, before any rounding-off, results in an increase of less than 15 % 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.

2 In order to ensure the proper application of this Annex, the Union, 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.

#### *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 a copy of those documents to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3 The verification shall be carried out by the customs authorities of the exporting country. For 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.

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5 The customs authorities requesting the 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 or territories referred to in Article 6 and fulfil the other requirements of this Annex.

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 enquiries shall be carried out with due urgency to identify and prevent such contraventions.

### *Article 33*

#### **Verification of suppliers' declarations**

1 Verification of suppliers' declarations shall 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 appears 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.

3 The customs authorities requesting the verification shall be informed of the results of the verification as soon as possible. The results shall indicate clearly 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.

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### 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 substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2 By way of derogation from 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 movement certificate EUR.1 at the exporter's request if 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:

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 examination procedure referred to in Article 19(5) of this Regulation.

## TITLE VI

### CEUTA AND MELILLA

### Article 37

#### Special conditions

1 The term 'Union' used in this Annex shall not cover Ceuta and Melilla. The term 'products originating in the Union' 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 Union undergo working and processing in the ACP States, they shall be considered as having been wholly obtained in the ACP States.

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

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

### FINAL PROVISION

#### *Article 38*

#### **Appendices**

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



## Appendix 1

### Introductory notes to the list in appendix 2

#### 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. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt 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 that status has been acquired inside the factory where those products are used or in another factory in the Union or in the ACP States.

#### *Example:*

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading ex 7224.

If that forging has been forged in the Union from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading 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 Union. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

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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 ...’ means that only materials classified in the same heading as the product of a description other 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 one or more materials may be used. It does not require that all be used.

*Example:*

The rule for fabrics of headings 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 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 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 produced 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 those percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials to which they apply.

**Note 4:**

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 0503, silk of headings 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings 5101

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to 5105, the cotton fibres of headings 5201 to 5203 and the other vegetable fibres of headings 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 headings 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 that product, which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,

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- products of heading 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 5605.

*Example:*

A yarn of heading 5205 made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % of the yarn.

*Example:*

A woollen fabric of heading 5112 made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 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 % of the weight of the fabric.

*Example:*

Tufted textile fabric of heading 5802 made from cotton yarn of heading 5205 and cotton fabric of heading 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 5205 and synthetic fabric of heading 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’ the tolerance is 20 % in respect of the yarn.
4. In the case of products incorporating ‘strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film’, the tolerance is 30 % in respect of the 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 to be regarded as trimmings or accessories.

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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>(15)</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 headings 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>(16)</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.
2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:
  - (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process<sup>(16)</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;

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- (h) alkylolation;
  - (i) isomerisation;
  - (j) in respect of heavy oils falling within heading ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - (k) in respect of products falling within heading 2710 only, deparaffining by a process other than filtering;
  - (l) in respect of heavy oils falling within heading 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 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 ex 2710 only, atmospheric distillation, on condition that less than 30 % of those 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 ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of headings 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 those operations or like operations do not confer origin.

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## Appendix 2

### List of working or processing required to be carried out on non-originating materials in order for the product manufactured to acquire originating status

The products included 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	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

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	crustaceans, fit for human consumption		
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	
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: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used must be wholly obtained;</li> <li>— any fruit juice (except those of pineapple, lime or grapefruit) of heading 2009 used must already be originating;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works</li> </ul>	



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		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; — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works	

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		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 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 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 1301 used may not exceed 50 %	

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		of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	– Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading 0203, 0206	

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		or 0207 or bones of heading 0506	
	– Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading 1504	
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animals fats and oils and their fractions, whether or		

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	not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading 1506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	– Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated,	Manufacture in which: — all the materials of	

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	interesterified, reesterified or elaidinised, whether or not refined, but not further prepared	— Chapter 2 used must be wholly obtained; all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
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 1516	Manufacture in which: — all the materials of Chapters 2 and 4 used must be wholly obtained; — all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1.	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

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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 1702	
	– Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	– Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white	Manufacture in which:	

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	chocolate), not containing cocoa	—	all the materials used are classified within a heading other than that of the product;	
		—	the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which:		
		—	all the materials used are classified within a heading other than that of the product;	
		—	the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not			



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	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:		
	– Malt extract	Manufacture from cereals of Chapter 10	
	– Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	– Containing 20 % or less by weight of	Manufacture in which all the cereals and derivatives (except durum wheat and	

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	meat, meat offal, fish, crustaceans or molluscs	its derivatives) used must be wholly obtained	
	– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	<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 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 1806;</p> <p>— in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained;</p> <p>— in which the value of any materials of</p>	

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		Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or 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	Manufacture in which: — all the materials used are	

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	preparations, whether or not containing added sugar or other sweetening matter	—	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 headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product
	— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)		Manufacture in which all the materials used are classified within a heading other than that of the product
	— Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	—	Manufacture in which: — all the materials used are classified within a heading other than that of the product; the value of any materials of Chapter 17 used does not

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		exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — all the chicory used must be wholly obtained	
2103	Sauces and preparations therefore; mixed		

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	condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	– Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any heading except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

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ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — all the grapes or any material derived from grapes used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	

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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: — sing materials not classified in heading 2207 or 2208, in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials not classified within heading 2207 or 2208, in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up	



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		to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used must already be originating; — all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured	Manufacture in which all the materials of	

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	tobacco substitutes; except for:	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 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 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	

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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	
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	Operations of refining and/or one or more specific process(es) <sup>a</sup> or Other operations in which all the materials used are classified within a heading other than	

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	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	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>b</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>b</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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2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>b</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	
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>a</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>a</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	

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		same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>a</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

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			the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>a</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,	Operations of refining and/or one or more specific process(es) <sup>a</sup>	

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	for use as power or heating fuels	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 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 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of



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	and their halogenated, sulphonated, nitrated or nitrosated derivatives		the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 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 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		

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	biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
–	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	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
–	Other:		
– –	human blood	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
– –	animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided	

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		their value does not exceed 20 % of the ex-works price of the product	
	--	blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	--	haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	--	other	Manufacture from materials of any heading, including other materials of heading 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
3003 and 3004		Medicaments (excluding goods of heading 3002, 3005 or 3006):	
	-	Obtained from amikacin of heading 2941	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials

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		of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	
	— Other	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product. However, materials of heading 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>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
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	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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		their value does not exceed 20 % of the ex-works price of the product	
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> <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	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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		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>c</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials from heading 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates	Manufacture from materials of any heading, including materials of a different 'group' <sup>d</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

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	and aqueous solutions of essential oils		
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>a</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	

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		ex-works price of the product	
	– 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 1516;</li> <li>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823;</li> <li>— materials of heading 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>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on		



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	dextrins or other modified starches:		
	– Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 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 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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		

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	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 3701 or 3702. However, materials from heading 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 3701 or 3702. However, materials from headings 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading 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 headings 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

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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 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

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			the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

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	coatings for welding electrodes or rods		
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 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-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-	Manufacture in which the value of all the materials used does not exceed 50 % of	

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	extinguishing grenades	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 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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	– Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	– The following of this heading: – – Prepared binders for foundry moulds or cores based on natural resinous products – – Naphthenic acids, their water insoluble salts and their esters – – Sorbitol other than	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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	that of heading 2905	
--	Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	
--	Ion exchangers	
--	Getters for vacuum tubes	
--	Alkaline iron oxide for the purification of gas	
--	Ammoniacal gas liquors and spent oxide produced in coal gas purification	
--	Sulphonaphthenic acids, their water insoluble salts and their esters	
--	Fusel oil and Dippel's oil	



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	<ul style="list-style-type: none"> <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>		
	<ul style="list-style-type: none"> <li>-- Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	<ul style="list-style-type: none"> <li>-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product<sup>e</sup></li> </ul>	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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	– Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>e</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)	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>e</sup>	
	– Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	– Flat products,	Manufacture in which the value of any materials of	Manufacture in which the value of all the materials used does

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	further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Chapter 39 used does not exceed 50 % of the ex-works price of the product	not exceed 25 % of the ex-works price of the product
–	Other:		
– –	Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>e</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
– –	Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>e</sup>	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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ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; — the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	— Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foil of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>f</sup>	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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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	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of heading 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	

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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 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 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	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	– Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	

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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	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	– Sanded or finger-jointed	Sanding or finger-jointing	
	– Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and	Manufacture from boards not cut to size	

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	similar packings, of wood		
ex 4416	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	– Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 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 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	
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	



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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 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;	

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		— 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 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	— Calendars of the 'perpetual' type or with replaceable blocks mounted	Manufacture in which: — all the materials used are classified within a heading	

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	on bases other than paper or paperboard	—	other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Other		Manufacture from materials not classified in heading 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

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		— paper-making materials	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn <sup>g</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 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>g</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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5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn <sup>g</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, 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
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>g</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	
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn <sup>g</sup>	Printing accompanied by at least two preparatory or finishing

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			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>g</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>g</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising,

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			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>g</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	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn <sup>g</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

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			ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from <sup>g</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	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn <sup>g</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 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables	Manufacture from <sup>g</sup> : — coir yarn,	



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	and articles thereof; except for:	— natural fibres, — chemical materials or textile pulp, or — paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	— Needle loom felt	Manufacture from <sup>8</sup> : — natural fibres, — chemical materials or textile pulp	
	— Other	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 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	— Other	Manufacture from <sup>8</sup> : — natural fibres not carded or combed or otherwise processed for spinning,	

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		— 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 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 5404 or 5405, gimped (other than those of heading 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	
Chapter 57	Carpets and other textile floor coverings:		
	— Of needle loom felt	Manufacture from <sup>8</sup> : — natural fibres, or	

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		— chemical materials or textile pulp However jute fabric may be used as backing	
	— Of other felt	Manufacture from <sup>g</sup> : — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	— Other	Manufacture from yarn <sup>g</sup> . However jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn <sup>g</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	Manufacture in which all the materials used are classified within a heading other than that of the product	

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	example, petit point, cross stitch), whether or not made up		
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 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	Manufacture from yarn <sup>g</sup>	

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	coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape		
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 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, 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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5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:		
	– Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	– Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	– 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	Manufacture from yarn <sup>g</sup> :	

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	multiple warp and/or weft of heading 5911		
	– Other	Manufacture from yarn <sup>g</sup> :	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn <sup>g</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	Manufacture from fabric	
	– Other	Manufacture from yarn <sup>g</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:		
	– Embroidered	Manufacture from yarn <sup>gh</sup>	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the

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			ex-works price of the product <sup>g</sup>
	– Other	Manufacture from yarn <sup>gh</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 headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	– Embroidered	Manufacture from yarn <sup>g</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>g</sup>
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>g</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>g</sup>
	– Interlinings for collars	Manufacture in which:	



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	and cuffs, cut out	—  —	all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains etc.; other furnishing articles:			
	— Of felt, of non-wovens	Manufacture from <sup>g</sup> : — fibres, or — chemical materials or textile pulp		
	— Other:			
	— — Embroidered	Manufacture from yarn <sup>hi</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	
	— — Other	Manufacture from yarn <sup>gh</sup>		

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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 tablecloths 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 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within	

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		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 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>h</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>h</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	Manufacture from materials of any heading	

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	asbestos or of mixtures with a basis of asbestos and magnesium carbonate		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 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>j</sup>	Manufacture from non-coated glass plate substrate of heading 7006	
	– other	Manufacture from materials of heading 7001	

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7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 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 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings,	

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		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 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	

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ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product 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 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 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes	Manufacture from ingots or other primary forms of heading 7218	

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	and sections of stainless steel		
7223	Wire of stainless steel	Manufacture from semi finished materials of heading 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 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi finished materials of heading 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 7206	
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 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of	Manufacture from materials of heading	



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	iron (other than cast iron) or steel	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 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 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 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: — all the materials used are classified within a heading other than that of the product;	

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		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	— Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which:	

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		<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 50 % of the ex-works price of the product</p>	
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:	<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 50 % of the ex-works price of the product</p>	
7601	Unwrought aluminium	Manufacture in which:	

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		<p>— all the materials used are classified within a heading other than that of the product; and</p> <p>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <p>— 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</p>	

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		(including endless bands) of aluminium wire, or expanded metal of aluminium may be used; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	— Refined lead	Manufacture from 'bullion' or 'work' lead	
	— Other	Manufacture in which all the materials used are classified within	

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		a heading other than that of the product. However, waste and scrap of heading 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: <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>	
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 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: <ul style="list-style-type: none"> <li>— all the materials used are classified</li> </ul>	

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		—	within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product
8001	Unwrought tin		Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 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		Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product
	— Other		Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal;		Manufacture in which all the materials used are classified within

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	parts thereof of base metal; except for:	a heading other than that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than headings 8202 to 8205. However, tools of headings 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	
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	



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		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 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 8302 may be used provided their value does not exceed 20 %	

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		of the ex-works price of the product	
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 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 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	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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		— that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 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	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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		— 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	
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;	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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		— the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	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> <li>— the value of all the non-originating materials used does not exceed the value of the originating</li> </ul>	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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		materials used	
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within the same heading as	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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		the product are only used up to a value of 25 % of the ex-works price of the product	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<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
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 8431 are only used up to a</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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		value of 10 % of the ex-works price of the product	
8429	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating,	Manufacture: — in which the value	Manufacture in which the value of all the materials used does



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	tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	—	of all the materials used does not exceed 40 % of the ex-works price of the product; where, within the above limit, the value of the materials classified within heading 8431 are only used up to a value of 10 % of the ex-works price of the product	not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	—	Manufacture: — 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	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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		heading as the product are only used up to a value of 25 % 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	<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 the same heading as the product are only used up to a value of 25 % 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
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 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	

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8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	<p>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</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; where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</p> <p>— the thread tension, crochet and zigzag mechanisms used are already originating</p>	
	<p>— 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>	

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8456 to 8466	Machine-tools and machines and their parts and accessories of headings 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: — 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
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of	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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	gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals		
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	<p>— Manufacture in which 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 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<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>— where, within the above limit, the</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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		materials classified within heading 8503 are only used up to a value of 10 % of the ex-works price of the product	
8502	Electric generating sets and rotary converters	<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 8501 or 8503, taken together, 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 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefore; loudspeakers,	<p>Manufacture:</p> <p>— in which the value</p>	Manufacture in which the value of all the materials used does

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	whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	—	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	not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	—	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	—	Manufacture: — in which the value of all the materials used does not	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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		—	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
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: —	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		—	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
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 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	Manufacture in which	the value of all the materials used does not exceed 40 % of



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	phenomena, other than products of Chapter 37	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 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-	Manufacture: — in which the value	Manufacture in which the value of all the materials used does

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	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	—	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	not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	—	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with	—	Manufacture: — in which the value of all the materials used does not	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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*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

	sound recording or reproducing apparatus or a clock	—	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
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 headings 8525 to 8528:		
	— Suitable for use solely or principally with video		Manufacture in which the value of all the materials used does not exceed 40 % of

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	recording or reproducing apparatus	the ex-works price of the product	
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading 8538 are only used up to a value of 10 % of the	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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		ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 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 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works	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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		price of the product	
8542	Electronic integrated circuits and micro assemblies	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 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery	Manufacture in which the value of all the materials used does	

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	carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	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 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	Manufacture in which the value of all the materials used does not exceed 40 % of	

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	track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	the ex-works price of the product	
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	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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		exceed 40 % 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	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product

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		—	price of the product; where the value of all the non-originating materials used does not exceed the value of the originating materials used	
--	Exceeding 50 cc	—	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
—	Other	—	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where the value of all	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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		the non-originating materials used does not exceed the value of the originating materials used	
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials	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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		used does not exceed 40 % of the ex-works price of the product	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading 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 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	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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		% of the ex-works price of the product	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, 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	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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		<p>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</p>	
ex 9006	<p>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs</p>	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product;</p> <p>— 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 30 % of the ex-works price of the product</p>
9007	<p>Cinematographic cameras and</p>	<p>Manufacture in which:</p>	<p>Manufacture in which the value of all the</p>

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	projectors, whether or not incorporating sound recording or reproducing apparatus	—  —  —	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	materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection	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

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		— the value of all the non-originating materials used does not exceed the value of the originating materials used	
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogram metrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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,	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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	callipers), not specified or included elsewhere in this Chapter		
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	— Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol	Manufacture in which: — all the materials used are classified within a heading	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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	therapy, artificial respiration or other therapeutic respiration apparatus	—	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	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: —	all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers,		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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	hygrometers and psychrometers, recording or not, and any combination of these instruments		
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 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	

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		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 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 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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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	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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		materials used	
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where, within the above limit, the materials classified within heading 9114 are only used up to a value of 10 % of the ex-works	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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		price of the product	
9111	Watch cases and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	— Of base metal,	Manufacture in which the value of all the materials used does	

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	whether or not gold- or silver-plated, or of metal clad with precious metal	not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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	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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		<p>heading 9401 or 9403, provided:</p> <ul style="list-style-type: none"> <li>— its value does not exceed 25 % of the ex-works price of the product;</li> <li>— all the other materials used are already originating and are classified in a heading other than heading 9401 or 9403</li> </ul>	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ('scale') models and similar recreational models,	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials</li> </ul>	

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	working or not; puzzles of all kinds	— 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	

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		not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — 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 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	Manufacture in which: — all the materials used are	

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	or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	—	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 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
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
<b>a</b>	For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.		
<b>b</b>	For the special conditions relating to 'specific processes' see Introductory Note 7.2.		
<b>c</b>	Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided they are not classified in another heading in Chapter 32.		
<b>d</b>	A 'group' is regarded as any part of the heading separated from the rest by a semicolon.		
<b>e</b>	In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.		
<b>f</b>	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 %.		
<b>g</b>	For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.		
<b>h</b>	See Introductory Note 6.		
<b>i</b>	For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.		
<b>j</b>	SEMII-Semiconductor Equipment and Materials Institute Incorporated		

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## Appendix 2A

### **Derogations from the list of working or processing required to be carried out on non-originating materials in order for the product manufactured to acquire originating status, in accordance with article 4 of this annex**

The products included in the list may not all be covered by this Regulation. It is therefore necessary to consult the other parts of this 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 include the following statement in English: ‘Derogation — Appendix 2A of Annex II to Regulation (EU) 2016/1076 — Materials of HS heading ... originating from ... used.’ This statement shall be contained in box 7 of movement certificate EUR.1 referred to in Article 17 of Annex II to this Regulation, or shall be added to the invoice declaration referred to in Articles 14 and 19 of Annex II to this Regulation.
3. The ACP States and the Member States shall take the measures necessary on their part to implement this Appendix.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
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,	Manufacture from materials of any heading except that of the product

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	fruit; industrial or medical plants; straw and fodder	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectics substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  – other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified;  – other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions:  – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption  – other than olive oils under headings 1509 and 1510	Manufacture from materials of any subheading except that of the product  Manufacture from materials of any heading except that of the product

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ex 1516	<p>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:</p> <ul style="list-style-type: none"> <li>– fats and oils and their fractions of hydrogenated castor oil, so called ‘opal wax’</li> </ul>	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	<p>Cocoa and cocoa preparations,</p> <ul style="list-style-type: none"> <li>– with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	Manufacture from materials of any heading, except that of the product
ex 1901	<p>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.</p> <ul style="list-style-type: none"> <li>– with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	Manufacture from materials of any heading, except that of the product
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>	

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	<ul style="list-style-type: none"> <li>— containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which all the products of Chapter 11 used are originating
	<ul style="list-style-type: none"> <li>— containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— all the products of Chapter 11 used are originating,</li> <li>— all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: <ul style="list-style-type: none"> <li>— with a content of materials of heading 1108 13 (potato starch) not more than 20 % by weight</li> </ul>	Manufacture from materials of any heading, except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: <ul style="list-style-type: none"> <li>— with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except those of heading 1806,</li> <li>— in which all the products of Chapter 11 used are originating</li> </ul>
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical	Manufacture in which all the products of Chapter 11 used are originating



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	use, sealing wafers, rice paper and similar products	
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants:</p> <ul style="list-style-type: none"> <li>– from materials other than those of subheading 0711 51</li> <li>– from materials other than of headings 2002, 2003, 2008 and 2009</li> <li>– with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
ex Chapter 21	<p>Miscellaneous edible preparations:</p> <ul style="list-style-type: none"> <li>– with a content of materials of Chapters 4 and 17 not more than 20 % by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
ex Chapter 23	<p>Residues and waste from the food industries; prepared animal fodder:</p> <ul style="list-style-type: none"> <li>– with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>

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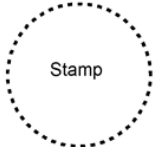
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### Appendix 3

#### **Form for movement certificate EUR.1**

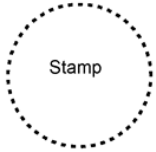
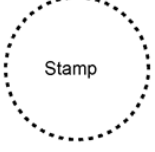
1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Appendix. This form shall be printed in one or more of the languages in which this Regulation is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of 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 × 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 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.

**Status:** Point in time view as at 16/09/2017.**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)**MOVEMENT CERTIFICATE**

1. Exporter (name, full address, country)	EUR.1      No A      000.000	
	See notes overleaf before completing this form	
	2. Certificate used in preferential trade between	
3. Consignee (name, full address, country) (Optional)	and	
	(insert appropriate countries, groups of countries or territories)	
	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 (Optional)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup> ; Description of goods	9. Gross mass (kg) or other measure (litres, m <sup>3</sup> , etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document <sup>(2)</sup> Form      No ..... Customs office ..... Issuing country or territory ..... Date .....  (Signature)		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)
<sup>(1)</sup> If goods are not packed, indicate number of articles or state 'in bulk' as appropriate <sup>(2)</sup> Complete only where the regulations of the exporting country or territory require		

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**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

13. Request for verification, to:	14. Result of verification
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....</p> <p style="text-align: center;">(Place and date)</p> <div style="text-align: center;">  <p>Stamp</p> </div> <p style="text-align: center;">(Signature)</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>.....</p> <p style="text-align: center;">(Place and date)</p> <div style="text-align: center;">  <p>Stamp</p> </div> <p style="text-align: center;">(Signature)</p>
(*) Insert X in the appropriate box.	

#### 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.

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**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

**APPLICATION FOR A MOVEMENT CERTIFICATE**

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

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Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents (1)

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

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

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

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

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## 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>(17)</sup>) декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход ...<sup>(18)</sup>.

#### Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ...<sup>(17)</sup>) declara que, salvo indicación expresa en sentido contrario, estos productos gozan de un origen preferencial ...<sup>(18)</sup>.

#### Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...<sup>(17)</sup>) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v ...<sup>(18)</sup>.

#### Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...<sup>(17)</sup>), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...<sup>(18)</sup>.

#### German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...<sup>(17)</sup>) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ...<sup>(18)</sup> Ursprungswaren sind.

#### Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli luba nr ...<sup>(17)</sup>) deklareerib, et need tooted on ...<sup>(18)</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>(17)</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...<sup>(18)</sup>.

#### English version

The exporter of the products covered by this document (customs authorisation No ...<sup>(17)</sup>) declares that, except where otherwise clearly indicated, these products are of ...<sup>(18)</sup> preferential origin.

#### French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...<sup>(17)</sup>) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...<sup>(18)</sup>.

#### Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ...<sup>(17)</sup>) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ...<sup>(18)</sup> preferencijalnog podrijetla.

#### Italian version

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...<sup>(17)</sup>) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...<sup>(18)</sup>.

**Latvian version**

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ...<sup>(17)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme no ...<sup>(18)</sup>.

**Lithuanian version**

Šiame dokumente išvardintų produktų eksportuotojas (muitinės liudijimo Nr. ...<sup>(17)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...<sup>(18)</sup> preferencinės kilmės produktai.

**Hungarian version**

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...<sup>(17)</sup>) kijelentem, hogy egyértelmű eltérő jelzés hiányában az áruk preferenciális ...<sup>(18)</sup> származásúak.

**Maltese version**

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana Nru ...<sup>(17)</sup>) jiddikjara li, ħlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...<sup>(18)</sup>.

**Dutch version**

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...<sup>(17)</sup>), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn<sup>(18)</sup>.

**Polish version**

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...<sup>(17)</sup>) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...<sup>(18)</sup> preferencyjne pochodzenie.

**Portuguese version**

O exportador dos produtos abrangidos pelo presente documento (autorização aduaneira n.º...<sup>(17)</sup>), declara que, salvo declaração expressa em contrário, estes produtos são de origem preferencial ...<sup>(18)</sup>.

**Romanian version**

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...<sup>(17)</sup>) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...<sup>(18)</sup>.

**Slovak version**

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...<sup>(17)</sup>) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...<sup>(18)</sup>.

**Slovenian version**

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ...<sup>(17)</sup>) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...<sup>(18)</sup> poreklo.

**Finnish version**

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa nro ...<sup>(17)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita<sup>(18)</sup>.

**Swedish version**



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*Status: Point in time view as at 16/09/2017.*

**Changes to legislation:** *There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr ...<sup>(17)</sup>) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung<sup>(18)</sup>.

...<sup>(19)</sup>

(Place and date)

...<sup>(20)</sup>

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

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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#### Appendix 5A

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

I, the undersigned, declare that the goods listed on this invoice ...<sup>(21)</sup>

were produced in ...<sup>(22)</sup> and satisfy the rules of origin governing preferential trade between the ACP States and the European Union.

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

...<sup>(23)</sup> ...<sup>(24)</sup>

...<sup>(25)</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.

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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## Appendix 5B

### Supplier declaration for products not having preferential original status

I, the undersigned, declare that the goods listed on this invoice ...<sup>(26)</sup> were produced in ...<sup>(27)</sup> and incorporate the following components or materials which do not have ACP, OCT or Union origin for preferential trade:

... <sup>(28)</sup> ... <sup>(29)</sup> ... <sup>(30)</sup>

...

... <sup>(31)</sup>

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

... <sup>(32)</sup> ... <sup>(33)</sup>

... <sup>(34)</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.

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*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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## 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 this 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 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 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.

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**European Union**

1. Supplier <sup>(1)</sup>	INFORMATION CERTIFICATE  to facilitate the issue of a  MOVEMENT CERTIFICATE  for preferential trade between				
2. Consignee <sup>(1)</sup>	<table border="1" style="width: 100%; text-align: center;"> <tr> <td>           THE EUROPEAN UNION             and             THE ACP STATES         </td> </tr> </table>		THE EUROPEAN UNION  and  THE ACP STATES		
THE EUROPEAN UNION  and  THE ACP STATES					
3. Processor <sup>(1)</sup>	4. State in which the working or processing has been carried out				
6. Customs office of importation <sup>(1)</sup>	5. For official use				
7. Import document <sup>(2)</sup>  Form: ..... No: .....  Series: .....  Date: <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>					
<b>GOODS SENT TO THE STATE 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 <sup>(3)</sup>			
		11. Value <sup>(4)</sup>			

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**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

IMPORTED GOODS USED									
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	13. Country of origin	14. Quantity <sup>(3)</sup>	15. Value <sup>(2)</sup> <sup>(5)</sup>						
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; width: 60px; height: 20px; vertical-align: middle;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table></p> <div style="text-align: center; margin: 20px 0;">  <p>Official stamp</p> </div> <p>.....</p> <p style="text-align: center;">(Signature)</p>				<p>19. DECLARATION BY SUPPLIER</p> <p>I, the undersigned, declare that the information on this certificate is accurate.</p> <div style="text-align: center; margin: 20px 0;"> <table border="1" style="display: inline-table; width: 100px; height: 25px;"><tr><td style="width: 33%;"></td><td style="width: 33%;"></td><td style="width: 33%;"></td></tr></table> </div> <p>Place: ..... Date: .....</p> <p>.....</p> <p style="text-align: center;">(Signature)</p>					

<sup>(1)</sup> Name of individual or business and full address.

<sup>(2)</sup> Optional information.



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

<sup>(4)</sup> Packaging is considered as forming a whole with the goods contained therein. However, this provision does 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.

<sup>(5)</sup> The value must be indicated in accordance with the provisions on rules of origin.

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REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<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> <p>(a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>(b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p>
<p>..... (Place and date)</p>	<p>..... (Place and date)</p>
<p style="text-align: center;">                       Official stamp                 </p>	<p style="text-align: center;">                       Official stamp                 </p>
<p>..... (Official's signature)</p>	<p>..... (Official's signature)</p>
<p>(*) Delete where not applicable.</p>	

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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## 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*

8703 10 10

8703 10 90

8703 21 10

8703 21 90

8703 22 11

8703 22 19

8703 22 90

8703 23 11

8703 23 19

8703 23 90

8703 24 10

8703 24 90

8703 31 10

8703 31 90

8703 32 11

8703 32 19

8703 32 90

8703 33 11

8703 33 19

8703 33 90

8703 90 10

8703 90 90

##### *Chassis fitted with engines*

8706 00 11

8706 00 19

8706 00 91

8706 00 99

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

8707 10 10

8707 10 90

8707 90 10

8707 90 90

*Parts* 8708 10 10

*and* 8708 10 90

*accessories* 8708 21 10

*of the* 8708 21 90

*motor* 8708 29 10

*vehicles* 8708 29 90

8708 31 10

8708 31 91



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8708 31 99

8708 39 10

8708 39 90

8708 40 10

8708 40 90

8708 50 10

8708 50 90

8708 60 10

8708 60 91

8708 60 99

8708 70 10

8708 70 50

8708 70 91

8708 70 99

8708 80 10

8708 80 90

8708 91 10

8708 91 90

8708 92 10

8708 92 90

8708 93 10

8708 93 90

8708 94 10

8708 94 90

8708 99 10

8708 99 30

8708 99 50

8708 99 92

8708 99 98

*Industrial Products (2)*

*Unwrought aluminium*

7601 10 00

7601 20 10

7601 20 91

7601 20 99

*Aluminium powders and flakes*

7603 10 00

7603 20 00

*Agricultural Products (1)*

*Live horses, asses, mules and hinnies*

0101 20 10

*Milk and cream, not concentrated*

0401 10 10

0401 10 90

0401 20 11

0401 20 19

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*Status: Point in time view as at 16/09/2017.*

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0401 20 91

0401 20 99

0401 30 11

0401 30 19

0401 30 31

0401 30 39

0401 30 91

0401 30 99

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

0403 10 11

0403 10 13

0403 10 19

0403 10 31

0403 10 33

0403 10 39

*Potatoes, fresh or chilled*

0701 90 51

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

0708 10 20

0708 10 95

*Other vegetables, fresh or chilled*

0709 51 90

0709 60 10

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

0710 80 95

*Vegetables provisionally preserved*

0711 10 00

0711 30 00

0711 90 60

0711 90 70

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

0804 20 90

0804 30 00

0804 40 20

0804 40 90

0804 40 95

*Grapes, fresh or dried*

0806 10 29 (3) (12)

0806 20 11

0806 20 12

0806 20 18

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

0807 11 00

0807 19 00

*Apricots, cherries, peaches (including nectarines)*

0809 30 11 (5) (12)

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0809 30 51 (6) (12)

*Other fruit, fresh*

0810 90 40

0810 90 85

*Fruit and nuts, provisionally preserved*

0812 10 00

0812 20 00

0812 90 50

0812 90 60

0812 90 70

0812 90 95

*Fruit, dried*

0813 40 10

0813 50 15

0813 50 19

0813 50 39

0813 50 91

0813 50 99

*Pepper of the genus Piper; dried or crushed*

0904 20 10

*Soya-bean oil and its fractions*

1507 10 10

1507 10 90

1507 90 10

1507 90 90

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

1512 11 10

1512 11 91

1512 11 99

1512 19 10

1512 19 91

1512 19 99

1512 21 10

1512 21 90

1512 29 10

1512 29 90

*Rape, colza or mustard oil and fractions thereof*

1514 10 10

1514 10 90

1514 90 10

1514 90 90

*Fruit, nuts and other edible parts of plants*

2008 19 59

*Fruit juices (including grape must)*

2009 20 99

2009 40 99

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*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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2009 80 99

*Unmanufactured tobacco; tobacco refuse*

2401 10 10

2401 10 20

2401 10 41

2401 10 49

2401 10 60

2401 20 10

2401 20 20

2401 20 41

2401 20 60

2401 20 70

*Agricultural Products (2)*

*Cut flowers and flower buds*

0603 10 55

0603 10 61

0603 10 69 (11)

*Onions, shallots, garlic, leeks*

0703 10 11

0703 10 19

0703 10 90

0703 90 00

*Cabbages, cauliflowers, kohlrabi, kale and similar*

0704 10 05

0704 10 10

0704 10 80

0704 20 00

0704 90 10

0704 90 90

*Lettuce (*Lactuca sativa*) and chicory*

0705 11 05

0705 11 10

0705 11 80

0705 19 00

0705 21 00

0705 29 00

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

0706 10 00

0706 90 05

0706 90 11

0706 90 17

0706 90 30

0706 90 90

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

0708 10 90

0708 20 20

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0708 20 90

0708 20 95

0708 90 00

*Other vegetables, fresh or chilled*

0709 10 30 (12)

0709 30 00

0709 40 00

0709 51 10

0709 51 50

0709 70 00

0709 90 10

0709 90 20

0709 90 40

0709 90 50

0709 90 90

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

0710 10 00

0710 21 00

0710 22 00

0710 29 00

0710 30 00

0710 80 10

0710 80 51

0710 80 61

0710 80 69

0710 80 70

0710 80 80

0710 80 85

0710 90 00

*Vegetables provisionally preserved*

0711 20 10

0711 40 00

0711 90 40

0711 90 90

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

0712 20 00

0712 30 00

0712 90 30

0712 90 50

0712 90 90

*Manioc, arrowroot, salep, Jerusalem artichokes*

0714 90 11

0714 90 19

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

0802 11 90

0802 21 00

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0802 22 00

0802 40 00

*Bananas, including plantains, fresh or dried*

0803 00 11

0803 00 90

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

0804 20 10

*Citrus fruit, fresh or dried*

0805 20 21 (1) (12)

0805 20 23 (1) (12)

0805 20 25 (1) (12)

0805 20 27 (1) (12)

0805 20 29 (1) (12)

0805 30 90

0805 90 00

*Grapes, fresh or dried*

0806 10 95

0806 10 97

*Apples, pears and quinces, fresh*

0808 10 10 (12)

0808 20 10 (12)

0808 20 90

*Apricots, cherries, peaches (including nectarines)*

0809 10 10 (12)

0809 10 50 (12)

0809 20 19 (12)

0809 20 29 (12)

0809 30 11 (7) (12)

0809 30 19 (12)

0809 30 51 (8) (12)

0809 30 59 (12)

0809 40 40 (12)

*Other fruit, fresh*

0810 10 05

0810 20 90

0810 30 10

0810 30 30

0810 30 90

0810 40 90

0810 50 00

*Fruit and nuts, uncooked or cooked by steaming*

0811 20 11

0811 20 31

0811 20 39

0811 20 59

0811 90 11

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0811 90 19

0811 90 39

0811 90 75

0811 90 80

0811 90 95

*Fruit and nuts, provisionally preserved*

0812 90 10

0812 90 20

*Fruit, dried*

0813 20 00

*Wheat and meslin*

1001 90 10

*Buckwheat, millet and canary seed; other cereals*

1008 10 00

1008 20 00

1008 90 90

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

1105 10 00

1105 20 00

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

1106 10 00

1106 30 10

1106 30 90

*Fats and oils and their fractions, of fish*

1504 30 11

*Other prepared or preserved meat, meat offal*

1602 20 11

1602 20 19

1602 31 11

1602 31 19

1602 31 30

1602 31 90

1602 32 19

1602 32 30

1602 32 90

1602 39 29

1602 39 40

1602 39 80

1602 41 90

1602 42 90

1602 90 31

1602 90 72

1602 90 76

*Vegetables, fruit, nuts and other edible parts*

2001 10 00

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*Status: Point in time view as at 16/09/2017.*

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2001 20 00

2001 90 50

2001 90 65

2001 90 96

*Mushrooms and truffles, prepared or preserved*

2003 10 20

2003 10 30

2003 10 80

2003 20 00

*Other vegetables prepared or preserved otherwise*

2004 10 10

2004 10 99

2004 90 50

2004 90 91

2004 90 98

*Other vegetables prepared or preserved otherwise*

2005 10 00

2005 20 20

2005 20 80

2005 40 00

2005 51 00

2005 59 00

*Vegetables, fruit, nuts, fruit-peel*

2006 00 31

2006 00 35

2006 00 38

2006 00 99

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

2007 10 91

2007 99 93

*Fruit, nuts and other edible parts of plants*

2008 11 94

2008 11 98

2008 19 19

2008 19 95

2008 19 99

2008 20 51

2008 20 59

2008 20 71

2008 20 79

2008 20 91

2008 20 99

2008 30 11

2008 30 39

2008 30 51

2008 30 59



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2008 40 11

2008 40 21

2008 40 29

2008 40 39

2008 60 11

2008 60 31

2008 60 39

2008 60 59

2008 60 69

2008 60 79

2008 60 99

2008 70 11

2008 70 31

2008 70 39

2008 70 59

2008 80 11

2008 80 31

2008 80 39

2008 80 50

2008 80 70

2008 80 91

2008 80 99

2008 99 23

2008 99 25

2008 99 26

2008 99 28

2008 99 36

2008 99 45

2008 99 46

2008 99 49

2008 99 53

2008 99 55

2008 99 61

2008 99 62

2008 99 68

2008 99 72

2008 99 74

2008 99 79

2008 99 99

*Fruit juices (including grape must)*

2009 11 19

2009 11 91

2009 19 19

2009 19 91

2009 19 99

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2009 20 19  
2009 20 91  
2009 30 19  
2009 30 31  
2009 30 39  
2009 30 51  
2009 30 55  
2009 30 91  
2009 30 95  
2009 30 99  
2009 40 19  
2009 40 91  
2009 80 19  
2009 80 50  
2009 80 61  
2009 80 63  
2009 80 73  
2009 80 79  
2009 80 83  
2009 80 84  
2009 80 86  
2009 80 97  
2009 90 19  
2009 90 29  
2009 90 39  
2009 90 41  
2009 90 51  
2009 90 59  
2009 90 73  
2009 90 79  
2009 90 92  
2009 90 94  
2009 90 95  
2009 90 96  
2009 90 97  
2009 90 98

*Other fermented beverages (for example, cider)*

2206 00 10

*Wine lees; argol*

2307 00 19

*Vegetable materials and vegetable waste*

2308 90 19

*Agricultural Products (3)*

*Live swine*

0103 91 10

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0103 92 11

0103 92 19

*Live sheep and goats*

0104 10 30

0104 10 80

0104 20 90

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

0105 11 11

0105 11 19

0105 11 91

0105 11 99

0105 12 00

0105 19 20

0105 19 90

0105 92 00

0105 93 00

0105 99 10

0105 99 20

0105 99 30

0105 99 50

*Meat of swine, fresh, chilled or frozen*

0203 11 10

0203 12 11

0203 12 19

0203 19 11

0203 19 13

0203 19 15

0203 19 55

0203 19 59

0203 21 10

0203 22 11

0203 22 19

0203 29 11

0203 29 13

0203 29 15

0203 29 55

0203 29 59

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

0204 10 00

0204 21 00

0204 22 10

0204 22 30

0204 22 50

0204 22 90

0204 23 00

0204 30 00

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0204 41 00  
0204 42 10  
0204 42 30  
0204 42 50  
0204 42 90  
0204 43 10  
0204 43 90  
0204 50 11  
0204 50 13  
0204 50 15  
0204 50 19  
0204 50 31  
0204 50 39  
0204 50 51  
0204 50 53  
0204 50 55  
0204 50 59  
0204 50 71  
0204 50 79

*Meat and edible offal*

0207 11 10  
0207 11 30  
0207 11 90  
0207 12 10  
0207 12 90  
0207 13 10  
0207 13 20  
0207 13 30  
0207 13 40  
0207 13 50  
0207 13 60  
0207 13 70  
0207 13 99  
0207 14 10  
0207 14 20  
0207 14 30  
0207 14 40  
0207 14 50  
0207 14 60  
0207 14 70  
0207 14 99  
0207 24 10  
0207 24 90  
0207 25 10  
0207 25 90

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0207 26 10  
0207 26 20  
0207 26 30  
0207 26 40  
0207 26 50  
0207 26 60  
0207 26 70  
0207 26 80  
0207 26 99  
0207 27 10  
0207 27 20  
0207 27 30  
0207 27 40  
0207 27 50  
0207 27 60  
0207 27 70  
0207 27 80  
0207 27 99  
0207 32 11  
0207 32 15  
0207 32 19  
0207 32 51  
0207 32 59  
0207 32 90  
0207 33 11  
0207 33 19  
0207 33 51  
0207 33 59  
0207 33 90  
0207 35 11  
0207 35 15  
0207 35 21  
0207 35 23  
0207 35 25  
0207 35 31  
0207 35 41  
0207 35 51  
0207 35 53  
0207 35 61  
0207 35 63  
0207 35 71  
0207 35 79  
0207 35 99  
0207 36 11  
0207 36 15

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0207 36 21

0207 36 23

0207 36 25

0207 36 31

0207 36 41

0207 36 51

0207 36 53

0207 36 61

0207 36 63

0207 36 71

0207 36 79

0207 36 90

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

0209 00 11

0209 00 19

0209 00 30

0209 00 90

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

0210 11 11

0210 11 19

0210 11 31

0210 11 39

0210 11 90

0210 12 11

0210 12 19

0210 12 90

0210 19 10

0210 19 20

0210 19 30

0210 19 40

0210 19 51

0210 19 59

0210 19 60

0210 19 70

0210 19 81

0210 19 89

0210 19 90

0210 90 11

0210 90 19

0210 90 21

0210 90 29

0210 90 31

0210 90 39

*Milk and cream, concentrated*

0402 91 11

0402 91 19

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0402 91 31

0402 91 39

0402 91 51

0402 91 59

0402 91 91

0402 91 99

0402 99 11

0402 99 19

0402 99 31

0402 99 39

0402 99 91

0402 99 99

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

0403 90 51

0403 90 53

0403 90 59

0403 90 61

0403 90 63

0403 90 69

*Whey, whether or not concentrated*

0404 10 48

0404 10 52

0404 10 54

0404 10 56

0404 10 58

0404 10 62

0404 10 72

0404 10 74

0404 10 76

0404 10 78

0404 10 82

0404 10 84

*Cheese and curd*

0406 10 20 (11)

0406 10 80 (11)

0406 20 90 (11)

0406 30 10 (11)

0406 30 31 (11)

0406 30 39 (11)

0406 30 90 (11)

0406 40 90 (11)

0406 90 01 (11)

0406 90 21 (11)

0406 90 50 (11)

0406 90 69 (11)

0406 90 78 (11)

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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0406 90 86 (11)

0406 90 87 (11)

0406 90 88 (11)

0406 90 93 (11)

0406 90 99 (11)

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

0407 00 11

0407 00 19

0407 00 30

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

0408 11 80

0408 19 81

0408 19 89

0408 91 80

0408 99 80

*Natural honey*

0409 00 00

*Tomatoes, fresh or chilled*

0702 00 15 (12)

0702 00 20 (12)

0702 00 25 (12)

0702 00 30 (12)

0702 00 35 (12)

0702 00 40 (12)

0702 00 45 (12)

0702 00 50 (12)

*Cucumbers and gherkins, fresh or chilled*

0707 00 10 (12)

0707 00 15 (12)

0707 00 20 (12)

0707 00 25 (12)

0707 00 30 (12)

0707 00 35 (12)

0707 00 40 (12)

0707 00 90

*Other vegetables, fresh or chilled*

0709 10 10 (12)

0709 10 20 (12)

0709 20 00

0709 90 39

0709 90 75 (12)

0709 90 77 (12)

0709 90 79 (12)

*Vegetables provisionally preserved*

0711 20 90

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



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**Status:** Point in time view as at 16/09/2017.

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0712 90 19

*Manioc, arrowroot, salep, Jerusalem artichokes*

0714 10 10

0714 10 91

0714 10 99

0714 20 90

*Citrus fruit, fresh or dried*

0805 10 37 (2) (12)

0805 10 38 (2) (12)

0805 10 39 (2) (12)

0805 10 42 (2) (12)

0805 10 46 (2) (12)

0805 10 82

0805 10 84

0805 10 86

0805 20 11 (12)

0805 20 13 (12)

0805 20 15 (12)

0805 20 17 (12)

0805 20 19 (12)

0805 20 21 (10) (12)

0805 20 23 (10) (12)

0805 20 25 (10) (12)

0805 20 27 (10) (12)

0805 20 29 (10) (12)

0805 20 31 (12)

0805 20 33 (12)

0805 20 35 (12)

0805 20 37 (12)

0805 20 39 (12)

*Grapes, fresh or dried*

0806 10 21 (12)

0806 10 29 (4) (12)

0806 10 30 (12)

0806 10 50 (12)

0806 10 61 (12)

0806 10 69 (12)

0806 10 93

*Apricots, cherries, peaches (including nectarines)*

0809 10 20 (12)

0809 10 30 (12)

0809 10 40 (12)

0809 20 11 (12)

0809 20 21 (12)

0809 20 31 (12)

0809 20 39 (12)

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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0809 20 41 (12)

0809 20 49 (12)

0809 20 51 (12)

0809 20 59 (12)

0809 20 61 (12)

0809 20 69 (12)

0809 20 71 (12)

0809 20 79 (12)

0809 30 21 (12)

0809 30 29 (12)

0809 30 31 (12)

0809 30 39 (12)

0809 30 41 (12)

0809 30 49 (12)

0809 40 20 (12)

0809 40 30 (12)

*Other fruit, fresh*

0810 10 10

0810 10 80

0810 20 10

*Fruit and nuts, uncooked or cooked by steaming*

0811 10 11

0811 10 19

*Wheat and meslin*

1001 10 00

1001 90 91

1001 90 99

*Rye*

1002 00 00

*Barley*

1003 00 10

1003 00 90

*Oats*

1004 00 00

*Buckwheat, millet and canary seed; other cereals*

1008 90 10

*Wheat or meslin flour*

1101 00 11

1101 00 15

1101 00 90

*Cereal flours other than of wheat or meslin*

1102 10 00

1102 90 10

1102 90 30

1102 90 90

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**Status:** Point in time view as at 16/09/2017.

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*Cereal groats, meal and pellets*

1103 11 10

1103 11 90

1103 12 00

1103 19 10

1103 19 30

1103 19 90

1103 21 00

1103 29 10

1103 29 20

1103 29 30

1103 29 90

*Cereal grains otherwise worked*

1104 11 10

1104 11 90

1104 12 10

1104 12 90

1104 19 10

1104 19 30

1104 19 99

1104 21 10

1104 21 30

1104 21 50

1104 21 90

1104 21 99

1104 22 20

1104 22 30

1104 22 50

1104 22 90

1104 22 92

1104 22 99

1104 29 11

1104 29 15

1104 29 19

1104 29 31

1104 29 35

1104 29 39

1104 29 51

1104 29 55

1104 29 59

1104 29 81

1104 29 85

1104 29 89

1104 30 10

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

1106 20 10

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*Status: Point in time view as at 16/09/2017.*

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1106 20 90

*Malt, whether or not roasted*

1107 10 11

1107 10 19

1107 10 91

1107 10 99

1107 20 00

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

1212 91 20

1212 91 80

*Pig fat (including lard) and poultry fat*

1501 00 19

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

1509 10 10

1509 10 90

1509 90 00

*Other oils and their fractions*

1510 00 10

1510 00 90

*Degras*

1522 00 31

1522 00 39

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

1601 00 91

1601 00 99

*Other prepared or preserved meat, meat offal*

1602 10 00

1602 20 90

1602 32 11

1602 39 21

1602 41 10

1602 42 10

1602 49 11

1602 49 13

1602 49 15

1602 49 19

1602 49 30

1602 49 50

1602 49 90

1602 50 31

1602 50 39

1602 50 80

1602 90 10

1602 90 41

1602 90 51

1602 90 69

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1602 90 74

1602 90 78

1602 90 98

*Other sugars, including chemically pure lactose*

1702 11 00

1702 19 00

*Pasta, whether or not cooked or stuffed*

1902 20 30

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

2007 10 99

2007 91 90

2007 99 91

2007 99 98

*Fruit, nuts and other edible parts of plants*

2008 20 11

2008 20 31

2008 30 19

2008 30 31

2008 30 79

2008 30 91

2008 30 99

2008 40 19

2008 40 31

2008 50 11

2008 50 19

2008 50 31

2008 50 39

2008 50 51

2008 50 59

2008 60 19

2008 60 51

2008 60 61

2008 60 71

2008 60 91

2008 70 19

2008 70 51

2008 80 19

2008 92 16

2008 92 18

2008 99 21

2008 99 32

2008 99 33

2008 99 34

2008 99 37

2008 99 43

*Fruit juices (including grape must)*

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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2009 11 11

2009 19 11

2009 20 11

2009 30 11

2009 30 59

2009 40 11

2009 50 10

2009 50 90

2009 80 11

2009 80 32

2009 80 33

2009 80 35

2009 90 11

2009 90 21

2009 90 31

*Food preparations not elsewhere specified*

2106 90 51

*Wine of fresh grapes, including fortified wines*

2204 10 19 (11)

2204 10 99 (11)

2204 21 10

2204 21 81

2204 21 82

2204 21 98

2204 21 99

2204 29 10

2204 29 58

2204 29 75

2204 29 98

2204 29 99

2204 30 10

2204 30 92 (12)

2204 30 94 (12)

2204 30 96 (12)

2204 30 98 (12)

*Undenatured ethyl alcohol*

2208 20 40

*Bran, sharps and other residues*

2302 30 10

2302 30 90

2302 40 10

2302 40 90

*Oil-cake and other solid residues*

2306 90 19

*Preparations of a kind used in animal feeding*

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*Status: Point in time view as at 16/09/2017.*

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2309 10 13

2309 10 15

2309 10 19

2309 10 33

2309 10 39

2309 10 51

2309 10 53

2309 10 59

2309 10 70

2309 90 33

2309 90 35

2309 90 39

2309 90 43

2309 90 49

2309 90 51

2309 90 53

2309 90 59

2309 90 70

*Albumins*

3502 11 90

3502 19 90

3502 20 91

3502 20 99

*Agricultural Products (4)*

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

0403 10 51

0403 10 53

0403 10 59

0403 10 91

0403 10 93

0403 10 99

0403 90 71

0403 90 73

0403 90 79

0403 90 91

0403 90 93

0403 90 99

*Butter and other fats and oils derived from milk*

0405 20 10

0405 20 30

*Vegetable saps and extracts; pectic substances*

1302 20 10

1302 20 90

*Margarine*

1517 10 10

1517 90 10

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*Other sugars, including chemically pure lactose*

1702 50 00

1702 90 10

*Sugar confectionery (including white chocolate)*

1704 10 11

1704 10 19

1704 10 91

1704 10 99

1704 90 10

1704 90 30

1704 90 51

1704 90 55

1704 90 61

1704 90 65

1704 90 71

1704 90 75

1704 90 81

1704 90 99

*Chocolate and other food preparations*

1806 10 15

1806 10 20

1806 10 30

1806 10 90

1806 20 10

1806 20 30

1806 20 50

1806 20 70

1806 20 80

1806 20 95

1806 31 00

1806 32 10

1806 32 90

1806 90 11

1806 90 19

1806 90 31

1806 90 39

1806 90 50

1806 90 60

1806 90 70

1806 90 90

*Malt extract; food preparations of flour, meal*

1901 10 00

1901 20 00

1901 90 11

1901 90 19

1901 90 99



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*Pasta, whether or not cooked or stuffed*

1902 11 00

1902 19 10

1902 19 90

1902 20 91

1902 20 99

1902 30 10

1902 30 90

1902 40 10

1902 40 90

*Tapioca and substitutes*

1903 00 00

*Prepared foods*

1904 10 10

1904 10 30

1904 10 90

1904 20 10

1904 20 91

1904 20 95

1904 20 99

1904 90 10

1904 90 90

*Bread, pastry, cakes, biscuits*

1905 10 00

1905 20 10

1905 20 30

1905 20 90

1905 30 11

1905 30 19

1905 30 30

1905 30 51

1905 30 59

1905 30 91

1905 30 99

1905 40 10

1905 40 90

1905 90 10

1905 90 20

1905 90 30

1905 90 40

1905 90 45

1905 90 55

1905 90 60

1905 90 90

*Vegetables, fruit, nuts*

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*Status: Point in time view as at 16/09/2017.*

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2001 90 40

*Other vegetables*

2004 10 91

*Other vegetables*

2005 20 10

*Fruit, nuts and other edible parts of plants*

2008 99 85

2008 99 91

*Fruit juices (including grape must)*

2009 80 69

*Extracts, essences and concentrates, of coffee*

2101 11 11

2101 11 19

2101 12 92

2101 12 98

2101 20 98

2101 30 11

2101 30 19

2101 30 91

2101 30 99

*Yeasts (active or inactive)*

2102 10 10

2102 10 31

2102 10 39

2102 10 90

2102 20 11

*Sauces and preparations therefore; mixed condiments*

2103 20 00

*Ice cream and other edible ice*

2105 00 10

2105 00 91

2105 00 99

*Food preparations not elsewhere specified or included*

2106 10 20

2106 10 80

2106 90 10

2106 90 20

2106 90 98

*Waters, including mineral waters and aerated water*

2202 90 91

2202 90 95

2202 90 99

*Vinegar and substitutes for vinegar*

2209 00 11

2209 00 19

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2209 00 91

2209 00 99

*Acyclic alcohols and their halogenated derivatives*

2905 43 00

2905 44 11

2905 44 19

2905 44 91

2905 44 99

2905 45 00

*Mixtures of odoriferous substances and mixtures*

3302 10 10

3302 10 21

3302 10 29

*Finishing agents, dye carriers*

3809 10 10

3809 10 30

3809 10 50

3809 10 90

*Prepared binders for foundry moulds or cores*

3824 60 11

3824 60 19

3824 60 91

3824 60 99

*Agricultural Products (5)*

*Cut flowers and flower buds*

0603 10 15 (11)

0603 10 29 (11)

0603 10 51 (11)

0603 10 65 (11)

0603 90 00 (11)

*Fruit and nuts, uncooked or cooked by steaming*

0811 10 90 (11)

*Fruit, nuts and other edible parts of plants*

2008 40 51 (11)

2008 40 59 (11)

2008 40 71 (11)

2008 40 79 (11)

2008 40 91 (11)

2008 40 99 (11)

2008 50 61 (11)

2008 50 69 (11)

2008 50 71 (11)

2008 50 79 (11)

2008 50 92 (11)

2008 50 94 (11)

2008 50 99 (11)

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*Status: Point in time view as at 16/09/2017.*

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2008 70 61 (11)

2008 70 69 (11)

2008 70 71 (11)

2008 70 79 (11)

2008 70 92 (11)

2008 70 94 (11)

2008 70 99 (11)

2008 92 59 (11)

2008 92 72 (11)

2008 92 74 (11)

2008 92 78 (11)

2008 92 98 (11)

*Fruit juices (including grape must)*

2009 11 99 (11)

2009 40 30 (11)

2009 70 11 (11)

2009 70 19 (11)

2009 70 30 (11)

2009 70 91 (11)

2009 70 93 (11)

2009 70 99 (11)

*Wine of fresh grapes, including fortified wines*

2204 21 79 (11)

2204 21 80 (11)

2204 21 83 (11)

2204 21 84 (11)

*Agricultural Products (6)*

*Live bovine animals*

0102 90 05

0102 90 21

0102 90 29

0102 90 41

0102 90 49

0102 90 51

0102 90 59

0102 90 61

0102 90 69

0102 90 71

0102 90 79

*Meat of bovine animals, fresh or chilled:*

0201 10 00

0201 20 20

0201 20 30

0201 20 50

0201 20 90

0201 30 00

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*Meat of bovine animals, frozen*

0202 10 00

0202 20 10

0202 20 30

0202 20 50

0202 20 90

0202 30 10

0202 30 50

0202 30 90

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

0206 10 95

0206 29 91

0206 29 99

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

0210 20 10

0210 20 90

0210 90 41

0210 90 49

0210 90 90

*Milk and cream, concentrated*

0402 10 11

0402 10 19

0402 10 91

0402 10 99

0402 21 11

0402 21 17

0402 21 19

0402 21 91

0402 21 99

0402 29 11

0402 29 15

0402 29 19

0402 29 91

0402 29 99

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

0403 90 11

0403 90 13

0403 90 19

0403 90 31

0403 90 33

0403 90 39

*Whey, whether or not concentrated*

0404 10 02

0404 10 04

0404 10 06

0404 10 12

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0404 10 14

0404 10 16

0404 10 26

0404 10 28

0404 10 32

0404 10 34

0404 10 36

0404 10 38

0404 90 21

0404 90 23

0404 90 29

0404 90 81

0404 90 83

0404 90 89

*Butter and other fats and oils derived from milk*

0405 10 11

0405 10 30

0405 10 50

0405 10 90

0405 20 90

0405 90 10

0405 90 90

*Cut flowers and flower buds*

0603 10 11

0603 10 13

0603 10 21

0603 10 25

0603 10 53

*Other vegetables, fresh or chilled*

0709 90 60

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

0710 40 00

*Vegetables provisionally preserved*

0711 90 30

*Bananas, including plantains, fresh or dried*

0803 00 19

*Citrus fruit, fresh or dried*

0805 10 01 (12)

0805 10 05 (12)

0805 10 09 (12)

0805 10 11 (12)

0805 10 15 (2)

0805 10 19 (2)

0805 10 21 (2)

0805 10 25 (12)

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0805 10 29 (12)  
0805 10 31 (12)  
0805 10 33 (12)  
0805 10 35 (12)  
0805 10 37 (9) (12)  
0805 10 38 (9) (12)  
0805 10 39 (9) (12)  
0805 10 42 (9) (12)  
0805 10 44 (12)  
0805 10 46 (9) (12)  
0805 10 51 (2)  
0805 10 55 (2)  
0805 10 59 (2)  
0805 10 61 (2)  
0805 10 65 (2)  
0805 10 69 (2)  
0805 30 20 (2)  
0805 30 30 (2)  
0805 30 40 (2)

*Grapes, fresh or dried*

0806 10 40 (12)

*Apples, pears and quinces, fresh*

0808 10 51 (12)  
0808 10 53 (12)  
0808 10 59 (12)  
0808 10 61 (12)  
0808 10 63 (12)  
0808 10 69 (12)  
0808 10 71 (12)  
0808 10 73 (12)  
0808 10 79 (12)  
0808 10 92 (12)  
0808 10 94 (12)  
0808 10 98 (12)  
0808 20 31 (12)  
0808 20 37 (12)  
0808 20 41 (12)  
0808 20 47 (12)  
0808 20 51 (12)  
0808 20 57 (12)  
0808 20 67 (12)

*Maize (corn)*

1005 10 90  
1005 90 00

*Rice*

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1006 10 10  
1006 10 21  
1006 10 23  
1006 10 25  
1006 10 27  
1006 10 92  
1006 10 94  
1006 10 96  
1006 10 98  
1006 20 11  
1006 20 13  
1006 20 15  
1006 20 17  
1006 20 92  
1006 20 94  
1006 20 96  
1006 20 98  
1006 30 21  
1006 30 23  
1006 30 25  
1006 30 27  
1006 30 42  
1006 30 44  
1006 30 46  
1006 30 48  
1006 30 61  
1006 30 63  
1006 30 65  
1006 30 67  
1006 30 92  
1006 30 94  
1006 30 96  
1006 30 98  
1006 40 00

*Grain sorghum*

1007 00 10  
1007 00 90

*Cereal flours other than of wheat or meslin*

1102 20 10  
1102 20 90  
1102 30 00

*Cereal groats, meal and pellets*

1103 13 10  
1103 13 90  
1103 14 00  
1103 29 40



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1103 29 50

*Cereal grains otherwise worked*

1104 19 50

1104 19 91

1104 23 10

1104 23 30

1104 23 90

1104 23 99

1104 30 90

*Starches; inulin*

1108 11 00

1108 12 00

1108 13 00

1108 14 00

1108 19 10

1108 19 90

1108 20 00

*Wheat gluten, whether or not dried*

1109 00 00

*Other prepared or preserved meat, meat offal*

1602 50 10

1602 90 61

*Cane or beet sugar and chemically pure sucrose*

1701 11 10

1701 11 90

1701 12 10

1701 12 90

1701 91 00

1701 99 10

1701 99 90

*Other sugars, including chemically pure lactose*

1702 20 10

1702 20 90

1702 30 10

1702 30 51

1702 30 59

1702 30 91

1702 30 99

1702 40 10

1702 40 90

1702 60 10

1702 60 90

1702 90 30

1702 90 50

1702 90 60

1702 90 71

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1702 90 75

1702 90 79

1702 90 80

1702 90 99

*Vegetables, fruit, nuts and other edible parts*

2001 90 30

*Tomatoes prepared or preserved*

2002 10 10

2002 10 90

2002 90 11

2002 90 19

2002 90 31

2002 90 39

2002 90 91

2002 90 99

*Other vegetables prepared or preserved*

2004 90 10

*Other vegetables prepared or preserved*

2005 60 00

2005 80 00

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

2007 10 10

2007 91 10

2007 91 30

2007 99 10

2007 99 20

2007 99 31

2007 99 33

2007 99 35

2007 99 39

2007 99 51

2007 99 55

2007 99 58

*Fruit, nuts and other edible parts of plants*

2008 30 55

2008 30 75

2008 92 51

2008 92 76

2008 92 92

2008 92 93

2008 92 94

2008 92 96

2008 92 97

*Fruit juices (including grape must)*

2009 40 93

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*Status: Point in time view as at 16/09/2017.*

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2009 60 11 (12)

2009 60 19 (12)

2009 60 51 (12)

2009 60 59 (12)

2009 60 71 (12)

2009 60 79 (12)

2009 60 90 (12)

2009 80 71

2009 90 49

2009 90 71

*Food preparations not elsewhere specified or included*

2106 90 30

2106 90 55

2106 90 59

*Wine of fresh grapes, including fortified wines*

2204 21 94

2204 29 62

2204 29 64

2204 29 65

2204 29 83

2204 29 84

2204 29 94

*Vermouth and other wine of fresh grapes*

2205 10 10

2205 10 90

2205 90 10

2205 90 90

*Undenatured ethyl alcohol*

2207 10 00

2207 20 00

*Undenatured ethyl alcohol*

2208 40 10

2208 40 90

2208 90 91

2208 90 99

*Bran, sharps and other residues*

2302 10 10

2302 10 90

2302 20 10

2302 20 90

*Residues of starch manufacture and similar residues*

2303 10 11

*Dextrins and other modified starches*

3505 10 10

3505 10 90

3505 20 10

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*Status: Point in time view as at 16/09/2017.*

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3505 20 30

3505 20 50

3505 20 90

*Agricultural Products (7)*

*Cheese and curd*

0406 20 10

0406 40 10

0406 40 50

0406 90 02

0406 90 03

0406 90 04

0406 90 05

0406 90 06

0406 90 07

0406 90 08

0406 90 09

0406 90 12

0406 90 14

0406 90 16

0406 90 18

0406 90 19

0406 90 23

0406 90 25

0406 90 27

0406 90 29

0406 90 31

0406 90 33

0406 90 35

0406 90 37

0406 90 39

0406 90 61

0406 90 63

0406 90 73

0406 90 75

0406 90 76

0406 90 79

0406 90 81

0406 90 82

0406 90 84

0406 90 85

*Wine of fresh grapes, including fortified wines*

2204 10 11

2204 10 91

2204 21 11

2204 21 12

2204 21 13

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2204 21 17  
2204 21 18  
2204 21 19  
2204 21 22  
2204 21 24  
2204 21 26  
2204 21 27  
2204 21 28  
2204 21 32  
2204 21 34  
2204 21 36  
2204 21 37  
2204 21 38  
2204 21 42  
2204 21 43  
2204 21 44  
2204 21 46  
2204 21 47  
2204 21 48  
2204 21 62  
2204 21 66  
2204 21 67  
2204 21 68  
2204 21 69  
2204 21 71  
2204 21 74  
2204 21 76  
2204 21 77  
2204 21 78  
2204 21 87  
2204 21 88  
2204 21 89  
2204 21 91  
2204 21 92  
2204 21 93  
2204 21 95  
2204 21 96  
2204 21 97  
2204 29 12  
2204 29 13  
2204 29 17  
2204 29 18  
2204 29 42  
2204 29 43  
2204 29 44

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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2204 29 46  
2204 29 47  
2204 29 48  
2204 29 71  
2204 29 72  
2204 29 81  
2204 29 82  
2204 29 87  
2204 29 88  
2204 29 89  
2204 29 91  
2204 29 92  
2204 29 93  
2204 29 95  
2204 29 96  
2204 29 97

*Undenatured ethyl alcohol*

2208 20 12  
2208 20 14  
2208 20 26  
2208 20 27  
2208 20 62  
2208 20 64  
2208 20 86  
2208 20 87  
2208 30 11  
2208 30 19  
2208 30 32  
2208 30 38  
2208 30 52  
2208 30 58  
2208 30 72  
2208 30 78  
2208 90 41  
2208 90 45  
2208 90 52

*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)

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*Status: Point in time view as at 16/09/2017.*

**Changes to legislation:** *There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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- (7) (1/4-31/12)
- (8) (1/1-30/9)
- (9) (16/10-31/5)
- (10) (16/9-15/5)
- (11) Under the TDCA, the annual growth factor (agf) will be applied annually to the relevant basic quantities.
- (12) Under the TDCA, the full specific duty is payable if the respective Entry Price is not reached.

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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## 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*

0301 10 90

0301 92 00

0301 99 11

#### *Fish, fresh or chilled, excluding fish fillets*

0302 12 00

0302 31 10

0302 32 10

0302 33 10

0302 39 11

0302 39 19

0302 66 00

0302 69 21

#### *Fish, frozen, excluding fish fillets*

0303 10 00

0303 22 00

0303 41 11

0303 41 13

0303 41 19

0303 42 12

0303 42 18

0303 42 32

0303 42 38

0303 42 52

0303 42 58

0303 43 11

0303 43 13

0303 43 19

0303 49 21

0303 49 23

0303 49 29

0303 49 41

0303 49 43

0303 49 49

0303 76 00

0303 79 21

0303 79 23

0303 79 29

#### *Fish fillets and other fish meat*

0304 10 13

0304 20 13

#### *Pasta, whether or not cooked or stuffed*



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**Status:** Point in time view as at 16/09/2017.

**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

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1902 20 10

*Fish Products (2)*

*Live fish*

0301 91 10

0301 93 00

0301 99 19

*Fish, fresh or chilled, excluding fish fillets*

0302 11 10

0302 19 00

0302 21 10

0302 21 30

0302 22 00

0302 62 00

0302 63 00

0302 65 20

0302 65 50

0302 65 90

0302 69 11

0302 69 19

0302 69 31

0302 69 33

0302 69 41

0302 69 45

0302 69 51

0302 69 85

0302 69 86

0302 69 92

0302 69 99

0302 70 00

*Fish, frozen, excluding fish fillets*

0303 21 10

0303 29 00

0303 31 10

0303 31 30

0303 33 00

0303 39 10

0303 72 00

0303 73 00

0303 75 20

0303 75 50

0303 75 90

0303 79 11

0303 79 19

0303 79 35

0303 79 37

0303 79 45

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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0303 79 51

0303 79 60

0303 79 62

0303 79 83

0303 79 85

0303 79 87

0303 79 92

0303 79 93

0303 79 94

0303 79 96

0303 80 00

*Fish fillets and other fish meat*

0304 10 19

0304 10 91

0304 20 19

0304 20 21

0304 20 29

0304 20 31

0304 20 33

0304 20 35

0304 20 37

0304 20 41

0304 20 43

0304 20 61

0304 20 69

0304 20 71

0304 20 73

0304 20 87

0304 20 91

0304 90 10

0304 90 31

0304 90 39

0304 90 41

0304 90 45

0304 90 57

0304 90 59

0304 90 97

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

0305 42 00

0305 59 50

0305 59 70

0305 63 00

0305 69 30

0305 69 50

0305 69 90

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

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**Status:** Point in time view as at 16/09/2017.

**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

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0306 11 10  
0306 11 90  
0306 12 10  
0306 12 90  
0306 13 10  
0306 13 90  
0306 14 10  
0306 14 30  
0306 14 90  
0306 19 10  
0306 19 90  
0306 21 00  
0306 22 10  
0306 22 91  
0306 22 99  
0306 23 10  
0306 23 90  
0306 24 10  
0306 24 30  
0306 24 90  
0306 29 10  
0306 29 90

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

0307 10 90  
0307 21 00  
0307 29 10  
0307 29 90  
0307 31 10  
0307 31 90  
0307 39 10  
0307 39 90  
0307 41 10  
0307 41 91  
0307 41 99  
0307 49 01  
0307 49 11  
0307 49 18  
0307 49 31  
0307 49 33  
0307 49 35  
0307 49 38  
0307 49 51  
0307 49 59  
0307 49 71  
0307 49 91

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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0307 49 99

0307 51 00

0307 59 10

0307 59 90

0307 91 00

0307 99 11

0307 99 13

0307 99 15

0307 99 18

0307 99 90

*Prepared or preserved fish; caviar and caviar substitutes*

1604 11 00

1604 13 90

1604 15 11

1604 15 19

1604 15 90

1604 19 10

1604 19 50

1604 19 91

1604 19 92

1604 19 93

1604 19 94

1604 19 95

1604 19 98

1604 20 05

1604 20 10

1604 20 30

1604 30 10

1604 30 90

*Crustaceans, molluscs and other aquatic invertebra*

1605 10 00

1605 20 10

1605 20 91

1605 20 99

1605 30 00

1605 40 00

1605 90 11

1605 90 19

1605 90 30

1605 90 90

*Fish Products (3)*

*Live fish*

0301 91 90

*Fish, fresh or chilled, excluding fish fillets*

0302 11 90

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**Status:** Point in time view as at 16/09/2017.

**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

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*Fish, frozen, excluding fish fillets*

0303 21 90

*Fish fillets and other fish meat*

0304 10 11

0304 20 11

0304 20 57

0304 20 59

0304 90 47

0304 90 49

*Prepared or preserved fish; caviar and caviar substitutes*

1604 13 11

*Fish Products (4)*

*Live fish*

0301 99 90

*Fish, fresh or chilled, excluding fish fillets*

0302 21 90

0302 23 00

0302 29 10

0302 29 90

0302 31 90

0302 32 90

0302 33 90

0302 39 91

0302 39 99

0302 40 05

0302 40 98

0302 50 10

0302 50 90

0302 61 10

0302 61 30

0302 61 90

0302 61 98

0302 64 05

0302 64 98

0302 69 25

0302 69 35

0302 69 55

0302 69 61

0302 69 75

0302 69 87

0302 69 91

0302 69 93

0302 69 94

0302 69 95

*Fish, frozen, excluding fish fillets*

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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0303 31 90  
0303 32 00  
0303 39 20  
0303 39 30  
0303 39 80  
0303 41 90  
0303 42 90  
0303 43 90  
0303 49 90  
0303 50 05  
0303 50 98  
0303 60 11  
0303 60 19  
0303 60 90  
0303 71 10  
0303 71 30  
0303 71 90  
0303 71 98  
0303 74 10  
0303 74 20  
0303 74 90  
0303 77 00  
0303 79 31  
0303 79 41  
0303 79 55  
0303 79 65  
0303 79 71  
0303 79 75  
0303 79 91  
0303 79 95

*Fish fillets and other fish meat*

0304 10 31  
0304 10 33  
0304 10 35  
0304 10 38  
0304 10 94  
0304 10 96  
0304 10 98  
0304 20 45  
0304 20 51  
0304 20 53  
0304 20 75  
0304 20 79  
0304 20 81  
0304 20 85

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**Status:** Point in time view as at 16/09/2017.

**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

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0304 20 96

0304 90 05

0304 90 20

0304 90 27

0304 90 35

0304 90 38

0304 90 51

0304 90 55

0304 90 61

0304 90 65

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

0305 10 00

0305 20 00

0305 30 11

0305 30 19

0305 30 30

0305 30 50

0305 30 90

0305 41 00

0305 49 10

0305 49 20

0305 49 30

0305 49 45

0305 49 50

0305 49 80

0305 51 10

0305 51 90

0305 59 11

0305 59 19

0305 59 30

0305 59 60

0305 59 90

0305 61 00

0305 62 00

0305 69 10

0305 69 20

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

0306 13 30

0306 19 30

0306 23 31

0306 23 39

0306 29 30

*Prepared or preserved fish; caviar and caviar substitutes*

1604 12 10

1604 12 91

1604 12 99

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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1604 14 12

1604 14 14

1604 14 16

1604 14 18

1604 14 90

1604 19 31

1604 19 39

1604 20 70

*Fish Products (5)*

*Fish, fresh or chilled, excluding fish fillets*

0302 69 65

0302 69 81

*Fish, frozen, excluding fish fillets*

0303 78 10

0303 78 90

0303 79 81

*Fish fillets and other fish meat*

0304 20 83

*Prepared or preserved fish; caviar and caviar substitutes*

1604 13 19

1604 16 00

1604 20 40

1604 20 50

1604 20 90



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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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## 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.

*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

### Appendix 10

**Products for which the cumulation provisions referred to in Article 2(2) and Article 6(1) and (2) of this Annex apply after 1 October 2015 and to which the provisions of Article 6(5), (9) and (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: <ul style="list-style-type: none"> <li>– other:</li> <li>– – other:</li> <li>– – – other:</li> <li>– – – – other:</li> <li>– – – – – other:</li> </ul>
1806 10 30	Chocolate and other food preparations containing cocoa: <ul style="list-style-type: none"> <li>– cocoa powder, containing added sugar or other sweetening matter:</li> <li>– – containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</li> </ul>
1806 10 90	Chocolate and other food preparations containing cocoa: <ul style="list-style-type: none"> <li>– cocoa powder, containing added sugar or other sweetening matter:</li> <li>– – containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</li> </ul>
1806 20 95	Chocolate and other food preparations containing cocoa: <ul style="list-style-type: none"> <li>– other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular</li> </ul>

*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

	<p>or other bulk form in containers or immediate packings, of a content exceeding 2 kg:</p> <p>-- other:</p> <p>--- other</p>
1901 90 99	<p>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:</p> <p>-- other:</p> <p>--- other</p>
2101 12 98	<p>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> <p>-- extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</p> <p>--- preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</p> <p>--- other</p>
2101 20 98	<p>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> <p>-- 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:</p> <p>--- preparations:</p>

*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

	<ul style="list-style-type: none"> <li>--- other</li> </ul>
2106 90 59	<p>Food preparations not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- other:</li> <li>-- flavoured or coloured sugar syrups:</li> <li>--- other:</li> <li>---- other</li> </ul>
2106 90 98	<p>Food preparations not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- other:</li> <li>-- other:</li> <li>--- other</li> </ul>
3302 10 29	<p>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:</p> <ul style="list-style-type: none"> <li>- of a kind used in the food or drink industries:</li> <li>-- of the type used in the drink industries:</li> <li>--- preparations containing all flavouring agents characterising a beverage:</li> <li>---- other:</li> <li>----- other</li> </ul>

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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## Appendix 11

**Products to which the provisions of Article 6(5), (9) and (12) of this Annex shall not be applicable**

<b>CN code</b>	<b>Description</b>
ex 1006	Rice other than rice under code 1006 10 10

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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## 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 on the Functioning of the European Union listed below:

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

1. 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:  
Saint Pierre and Miquelon.
4. Caribbean part of the Kingdom of the Netherlands:  
Aruba,  
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.

## ANNEX III

### REPEALED REGULATION WITH LIST OF ITS SUCCESSIVE AMENDMENTS

*Status: Point in time view as at 16/09/2017.**Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

(OJ L 348, 31.12.2007, p. 1)	
Council Regulation (EC) No 1217/2008 (OJ L 330, 9.12.2008, p. 1)	
Council Regulation (EU) No 517/2013 (OJ L 158, 10.6.2013, p. 1)	Only the second indent of point (m) of Article 1(1), and point 15.B.2 of the Annex
Regulation (EU) No 527/2013 of the European Parliament and of the Council (OJ L 165, 18.6.2013, p. 59)	
Regulation (EU) No 37/2014 of the European Parliament and of the Council (OJ L 18, 21.1.2014, p. 1)	Only point 14 of the Annex
Regulation (EU) No 38/2014 of the European Parliament and of the Council (OJ L 18, 21.1.2014, p. 52)	Only point 5 of the Annex
Commission Delegated Regulation (EU) No 1025/2014 (OJ L 284, 30.9.2014, p. 1)	
Commission Delegated Regulation (EU) No 1026/2014 (OJ L 284, 30.9.2014, p. 3)	
Commission Delegated Regulation (EU) No 1027/2014 (OJ L 284, 30.9.2014, p. 5)	
Commission Delegated Regulation (EU) No 1387/2014 (OJ L 369, 24.12.2014, p. 35)	

## ANNEX IV

## CORRELATION TABLE

<b>Regulation (EC) No 1528/2007</b>	<b>This Regulation</b>
Articles 1 and 2	Articles 1 and 2
Article 2a	Article 3
Article 2b	—
Article 3(1) and (2)	Article 4(1) and (2)
Article 3(3)	—
Article 3(4)	Article 4(3)
Article 3(5)	Article 4(4)
Article 4	Article 5
Article 5	Article 6

*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

Article 6(1)	Article 7
Article 6(2) and (3)	—
Article 7(1)	Article 8
Article 7(2), (3) and (4)	—
Article 8	—
Articles 9 to 15	Articles 9 to 13
Article 16(1), (2) and (3)	Article 14(1), (2) and (3)
Article 16(5)	Article 14(4)
Article 16(6)	Article 14(5)
Article 16(7)	Article 14(6)
Article 17	Article 15
Article 18(1) and (2)	Article 16(1) and (2)
Article 18(5), introductory wording	Article 16(3), introductory wording
Article 18(5), first indent	Article 16(3), point (a)
Article 18(5), second indent	Article 16(3), point (b)
Article 18(5), third indent	Article 16(3), point (c)
Article 18(6)	Article 16(4)
Articles 19 to 23	Articles 17 to 21
Article 24a	Article 22
Article 24b	Article 23
Article 25	—
Articles 26 and 27	Articles 24 and 25
Annex I	Annex I
Annex II	Annex II
—	Annex III
—	Annex IV

## [<sup>F2</sup>ANNEX V

### CUSTOMS DUTIES OF THE EU ON PRODUCTS ORIGINATING IN SOUTH AFRICA

#### Textual Amendments

- F2** Inserted by [Commission Delegated Regulation \(EU\) 2017/1550 of 14 July 2017 adding an Annex to Regulation \(EU\) 2016/1076 of the European Parliament and of the Council applying the arrangements](#)



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**Status:** Point in time view as at 16/09/2017.

**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)

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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.

Products originating in South Africa shall be imported into the EU in accordance with the treatment set out for South Africa in Annex I to the SADC EPA, as stipulated in Article 24(2) thereof.

Articles 9 to 20 of this Regulation apply to South Africa.]

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*Status: Point in time view as at 16/09/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2016/1076 of the European Parliament and of the Council. (See end of Document for details)*

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- (1) [OJ C 32, 28.1.2016, p. 23.](#)
- (2) Position of the European Parliament of 12 April 2016 (not yet published in the Official Journal) and decision of the Council of 25 May 2016.
- (3) 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.](#))
- (4) See Annex III.
- (5) [OJ L 317, 15.12.2000, p. 3.](#)
- (6) [OJ L 311, 4.12.1999, p. 3.](#)
- (7) 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 ([OJ L 82, 22.3.1997, p. 1.](#))
- (8) [OJ L 123, 12.5.2016, p. 1.](#)
- (9) Regulation (EU) No 527/2013 of the European Parliament and of the Council of 21 May 2013 amending Council Regulation (EC) No 1528/2007 as regards the exclusion of a number of countries from the list of regions or states which have concluded negotiations ([OJ L 165, 18.6.2013, p. 59.](#))
- (10) 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.](#))
- (11) Regulation (EU) 2015/478 of the European Parliament and of the Council of 11 March 2015 on common rules for imports ([OJ L 83, 27.3.2015, p. 16.](#))
- (12) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([OJ L 269, 10.10.2013, p. 1.](#))
- (13) Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ([OJ L 347, 20.12.2013, p. 671.](#))
- (14) 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.](#))
- (15) This example is given for the purpose of explanation only. It is not legally binding.
- (16) See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.
- (17) When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of this 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.
- (18) 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 37 of this Annex, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- (19) These indications may be omitted if the information is contained on the document itself.
- (20) 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.
- (21) 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'.
- (22) The Union, Member State, ACP State or OCT. Where an ACP State or an OCT is given, a reference must also be made to the Union customs office holding any relevant movement certificate(s) EUR.1,

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- giving the reference number(s) of the certificate(s) concerned and, if possible, the relevant customs entry number.
- (23) Place and date.
  - (24) Name and function in company.
  - (25) Signature.
  - (26) 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’.
  - (27) The Union, Member State, ACP State, OCT or South Africa.
  - (28) 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.
  - (29) Customs values to be given only if required.
  - (30) 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’.
  - (31) ‘and have undergone the following processing in [the Union] [Member State] [ACP State] [OCT] [South Africa] ...’, to be added with a description of the processing carried out if this information is required.
  - (32) Place and date.
  - (33) Name and function in company.
  - (34) Signature.

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