(*Regulation 1(4) and Column 3 to Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020)*

**Origin Reference Document implementing the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, signed on 9 October 2019 (“the Southern African Customs Union and Mozambique Origin Reference Document”)**

**Version 1.2, dated 16th June 2023**

**Overview:**

1. This document is the relevant origin reference document referred to in column 3 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (“the Regulations”) for the Economic Partnership Agreement between the South African Customs Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, signed by the United Kingdom of Great Britain and Northern Ireland, the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Mozambique and the Republic of Namibia on 9th October 2019 and by the Republic of South Africa on 16th October 2019 (“the Agreement”).
2. This document takes effect from 19 June 2023 the date on which the Developing Countries Trading Scheme replaces the Generalised Scheme of Preferences.

**TITLE I**

GENERAL PROVISIONS

*ARTICLE 1*

**Definitions**

For the purposes of this Origin Reference Document:

(a) any reference to the male gender simultaneously means a reference to the female gender and vice versa;

(b) ‘manufacture’ means any kind of working or processing including assembly or specific operations;

(c) ‘material’ means any ingredient, raw material, component or part used in the manufacture of the product;

(d) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(e) ‘goods’ means both materials and products;

(f) ‘customs value’ means the value as determined in accordance with the 1994 Agreement on implementation of the WTO Agreement on Customs Valuation;

(g) ‘SACU Member States’ means the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Namibia and the Republic of South Africa;

(h) ‘ex–works price’ means the price paid for the product ex works to the manufacturer in the UK or in a SACU Member State or Mozambique 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 paid which are, or may be, repaid when the product obtained is exported;

(i) ‘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 UK or in the SACU Member States or Mozambique;

(j) ‘value of originating materials’ means the customs value at the time of importation of the originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK or in the SACU Member States or Mozambique;

(k) ‘value added’ for the purpose of Articles 4 and 4A of this Origin Reference Document shall be taken to be the ex–works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 4, 4A, 5 and 6 of this Origin Reference Document with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or in a SACU Member State or Mozambique;

(l) ‘Tariff of the United Kingdom’ means the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020;

(m) ‘Goods Classification Table’ means the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2020, contained in Annex 1 to the Tariff of the United Kingdom and interpreted in accordance with Part Two of the Tariff of the United Kingdom;

(n) ‘chapters’, ‘headings’, and ‘subheadings’ mean the chapters (two-digit codes), the headings (four-digit codes) and the subheadings (six-digit codes) used in HS 2012;

(o) ‘classified’ refers to the classification of a product or material under a particular chapter, heading or sub–heading;

(p) ‘consignment’ means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(q) ‘territories’ includes territorial waters;

(r) ‘UK OCTs’ means the Overseas Countries and Territories as defined in paragraph 4 of Annex VII;

(s) ‘other ACP EPA States’ means all the African, Caribbean and Pacific States, with the exception of the SACU Member States and Mozambique, which have at least provisionally applied:

(i) an EPA with the EU before the EU-SADC EPA ceases to apply to the UK; or

(ii) a preferential trade agreement with the UK;

(t) ‘supplier's declaration’ means a declaration made by a supplier concerning the status of products with regard to the rules of origin. It may be used by exporters as evidence, in particular in support of applications for the issue of movement certificates EUR.1 or as a basis for making out origin declarations;

(u) ‘the Agreement’ means the Economic Partnership Agreement between the SACU Member States and Mozambique of the one part, and the UK, of the other part, signed on 9 October 2019;

(v) ‘EU’ means European Union;

(w) ‘Parties’ means the parties to the Agreement, each a ‘Party’;

(x) ‘Joint Council’ means the Joint Council referred to in Article 100 of the Agreement;

(y) ‘Trade and Development Committee’ means the Trade and Development Committee referred to in Article 103 of the Agreement; and

(z) ‘HS 2012’ means the Nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, amended as at January 2012.

**TITLE II**

DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’

*ARTICLE 2*

**General requirements**

1. For the purpose of implementing the Agreement, the following products shall be considered as originating in the UK:

(a) products wholly obtained in the UK within the meaning of Article 7 of this Origin Reference Document;

(b) products obtained in the UK incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the UK within the meaning of Article 8 of this Origin Reference Document.

2. For the purpose of implementing the Agreement, the following products shall be considered as originating in a SACU Member State or Mozambique, as the case may be:

(a) products wholly obtained in that SACU Member State or Mozambique within the meaning of Article 7 of this Origin Reference Document;

(b) products obtained in a SACU Member State or Mozambique incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that SACU Member State or Mozambique respectively within the meaning of Article 8 of this Origin Reference Document.

*ARTICLE 3*

**Bilateral cumulation**

1. This Article shall apply only in the case of cumulation between a SACU Member State or Mozambique and the UK.

2. Without prejudice to the provisions of Article 2(2) of this Origin Reference Document, materials originating in the UK within the meaning of this Origin Reference Document shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained in that SACU Member State or Mozambique, respectively, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Origin Reference Document.

3. Without prejudice to the provisions of Article 2(1) of this Origin Reference Document, materials originating in a SACU Member State or Mozambique within the meaning of this Origin Reference Document shall be considered as materials originating in the UK when incorporated into a product obtained in the UK, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Origin Reference Document and the product is exported to the same SACU Member State or Mozambique, respectively.

4. Without prejudice to the provisions of Article 2(2) of this Origin Reference Document, working and processing carried out in the UK shall be considered as having been carried out in a SACU Member State or Mozambique, when the materials undergo in that SACU Member State or Mozambique subsequent working or processing going beyond the operations referred to in Article 9(1) of this Origin Reference Document.

5. Without prejudice to the provisions of Article 2(1) of this Origin Reference Document, working and processing carried out in a SACU Member State or Mozambique shall be considered as having been carried out in the UK, when the materials undergo there subsequent working or processing going beyond the operations referred to in Article 9(1) of this Origin Reference Document and the product is exported to the same SACU Member State or Mozambique, respectively.

*ARTICLE 4*

**Diagonal cumulation**

1. This Article shall not apply to cumulation laid down in Article 3 of this Origin Reference Document.

2. Without prejudice to the provisions of Article 2(2) of this Origin Reference Document, materials originating in a SACU Member State or Mozambique, the UK, other ACP EPA States or in UK OCTs shall be considered as materials originating in the SACU Member State or Mozambique, respectively, where the materials are incorporated into a product obtained there, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Origin Reference Document.

3. Without prejudice to the provisions of Article 2(1) of this Origin Reference Document, materials originating in a SACU Member State or Mozambique, other ACP EPA States, or in UK OCTs shall be considered as materials originating in the UK when incorporated into a product obtained there, provided that the working or processing carried out in the UK goes beyond the operations referred to in Article 9(1) of this Origin Reference Document.

4. For the purposes of paragraphs 2 and 3, the origin of the materials originating in the UK or a SACU Member State or Mozambique shall be determined according to the rules of origin of this Origin Reference Document and in accordance with Article 30 of this Origin Reference Document. The origin of materials originating in other ACP EPA States or in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK’s preferential arrangements with these countries and territories and in accordance with Article 30 of this Origin Reference Document.

5. For cumulation provided in paragraphs 2 and 3, when the working or processing carried out in a SACU Member State or Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Origin Reference Document, the product obtained shall be considered as originating in a SACU Member State or Mozambique or in the UK only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.

6. Without prejudice to the provisions of Article 2(2) of this Origin Reference Document, working and processing carried out in a SACU Member State or Mozambique, the UK, other ACP EPA States or in UK OCTs shall be considered as having been carried out in the SACU Member State or Mozambique respectively where the materials undergo subsequent working or processing going beyond the operations referred to in Article 9(1) of this Origin Reference Document.

7. Without prejudice to the provisions of Article 2(1) of this Origin Reference Document, working and processing carried out in a SACU Member State or Mozambique, other ACP EPA States or in UK OCTs shall be considered as having been carried out in the UK, when the materials undergo in the UK subsequent working or processing going beyond the operations referred to in Article 9(1) of this Origin Reference Document.

8. For cumulation provided in paragraphs 6 and 7, when the working or processing carried out in a SACU Member State or Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Origin Reference Document, the product obtained shall be considered as originating in a SACU Member State or Mozambique or in the UK only when the value added there is greater than the value added in any one of the other countries or territories. The origin of the final product shall be determined according to the rules of origin of this Origin Reference Document and in accordance with Article 30 of this Origin Reference Document.

9. The cumulation provided for in paragraphs 2 and 6 may only be applied provided that:

(a) the SACU Member State or Mozambique, as the case may be, other ACP EPA States and UK OCTs have entered into an arrangement or agreement on adminis­trative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;

(b) the SACU Secretariat and the Ministry of Industry and Trade of Mozambique have provided the UK with the details of the arrangements or agreements on administrative cooperation entered into with the other countries or territories referred to in this Article.

10. The cumulation provided for in paragraph 3 and 7 may only be applied provided that:

(a) the UK[[1]](#footnote-1), the other ACP EPA States and UK OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;

(b) the UK has provided the SACU Member States and Mozambique, through the SACU Secretariat and the Ministry of Industry and Trade of Mozambique, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article.

11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the UK and the SACU Member States and Mozambique, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.

12. Notwithstanding paragraph 11, the date of the implementation of cumulation provided for under this Article with materials from a particular country or territory shall not be beyond a period of five (5) years starting from the date of the signature by the SACU Member States or Mozambique or the UK[[2]](#footnote-2) of an agreement/arrangement on administrative cooperation with that particular country or territory provided for in paragraphs 9 and 10.

13. After the period specified in paragraph 12, the SACU Member States or Mozambique, respectively, may start applying the cumulation foreseen in paragraphs 2 and 6 provided that the requirements of paragraph 9 have been fulfilled, while the UK may start applying the cumulation foreseen in paragraphs 3 and 7 provided that the requirements of paragraph 10 have been fulfilled.

14. Each party shall make public the date of entry into force of cumulation with a particular country or territory according to its own internal procedures.

15. The cumulation provided in paragraph 2 shall not apply to materials:

(a) of headings 1604 and 1605 originating in the Pacific States according to Article 6(6) of Protocol II of the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, on the one part, and the Pacific States, on the other part.

(b) of headings 1604 and 1605 originating in the Pacific States according to any future provision of a preferential trade agreement between the UK and Pacific ACP States[[3]](#footnote-3).

(c) originating in South Africa and which cannot be imported directly into the UK duty–free quota–free.

16. The cumulation provided in paragraph 3 shall:

(a) Where the final product is exported to SACU, not apply to materials:

(i) originating in non–SACU SADC states, which do not enjoy duty–free quota–free access into SACU under the SADC Protocol on Trade; and

(ii) originating in UK OCTs or ACP EPA states, other than the non–SACU SADC states, which cannot be imported directly into SACU duty–free quota–free.

(b) Where the final product is exported to Mozambique, not apply to materials originating in OCTs or other ACP EPA states, which cannot be imported directly into Mozambique duty–free quota–free.

17. In respect of paragraphs 15(c), 16(a), 16(b), the UK, SACU and Mozambique, respectively, shall establish the list of materials concerned and shall ensure the lists are revised as necessary to ensure compliance with those paragraphs. SACU and Mozambique shall notify their respective lists and any subsequent versions thereof in track changes to the UK. The UK shall notify its respective list and any subsequent versions thereof in track changes to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique. After notification, as provided for in this paragraph, each party shall make public each of these lists according to their own internal procedures. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification. In cases where lists, or their subsequent versions, are notified after the date of entry into force of cumulation, exclusion from cumulation with the materials will become effective six (6) months after the receipt of the notification.

18. By way of derogation from paragraphs 15(c), 16(a), and 16(b), the UK, SACU and Mozambique may remove any material from their respective lists. Cumulation with the materials that were removed from the respective list will become effective upon notification and publication of the revised lists. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification.

*ARTICLE 4A*

**Cumulation with EU materials and processing**

1. The Article shall apply in the case of cumulation with the EU.

2. Without prejudice to the provisions of Article 2, materials originating in the EU shall be considered as materials originating in a SACU Member State or Mozambique, or the UK when incorporated into a product obtained in the SACU Member State or Mozambique or the UK respectively, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Origin Reference Document.

3. For the purposes of paragraph 2, the origin of the materials originating in the EU, shall be determined according to the rules of origin of this Origin Reference Document and in accordance with Article 30 of this Origin Reference Document.

4. For cumulation provided in paragraph 2, when the working or processing carried out in the SACU Member State or in Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in the SACU Member State or in Mozambique or in the UK only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories

5. Without prejudice to the provisions of Article 2, working or processing carried out in the EU shall be considered as having been carried out in a SACU Member State or Mozambique or the UK when the materials obtained undergo subsequent working or processing in the SACU Member State or Mozambique or the UK respectively, which goes beyond the operations referred to in Article 9(1) of this Origin Reference Document.

6. For cumulation provided in paragraph 5, when the working or processing carried out in the SACU Member State or in Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in in the SACU Member State or in Mozambique or in the UK only when the value added there is greater than the value added in any one of the other countries or territories

7. Cumulation of EU materials and processing referred to in paragraph 1 to 6 of this Article shall apply under the following conditions:

1. a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination[[4]](#footnote-4);
2. the origin of materials originating in the EU shall be determined according to rules of origin identical to those in this Origin Reference Document; and
3. notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.

*ARTICLE 5*

**Cumulation with respect to materials which are subject to MFN duty free treatment in the UK**

1. Without prejudice to the provisions of Article 2(2) of this Origin Reference Document, non–originating materials which at importation into the UK are free of customs duties by means of application of conventional rates of the most–favoured nation tariff in accordance with the Customs Tariff of the United Kingdom shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Origin Reference Document.

2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 shall bear the following entry:

‘Application of Article 5(1) of Protocol 1 of the SACUM-UK EPA;’.

3. The UK shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 50 of the Agreement (‘The Committee’) the list of materials to which the provisions of this Article shall apply.

4. The cumulation provided for in this Article shall not apply to materials:

(a) which at importation into the UK are subject to anti–dumping or countervailing duties when originating from the country which is subject to these anti–dumping or countervailing duties[[5]](#footnote-5);

(b) classified in Goods Classification Table subheadings which include, in the Customs Tariff of the United Kingdom, 8–digit tariff lines which are not free of customs duties by means of application of conventional rates of the UK's most–favoured nation tariff.

*ARTICLE 6*

**Cumulation with respect to materials originating in other countries benefiting from preferential duty–free quota–free access to the UK**

1. Without prejudice to the provisions of Article 2(2) of this Origin Reference Document, materials shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained there, provided:

(a) they have undergone working or processing going beyond that referred to in Article 9(1) of this Origin Reference Document; and

(b) they meet the requirements of paragraph 1A.

1A. Subject to paragraph 1B, the requirements to be satisfied for the purposes of paragraph 1(b) are as follows:

(a) the materials originate in countries or territories that benefit from duty free, quota free, import duty arrangements granted by the UK;

(b) those import duty arrangements are granted under a UK Trade Preference Scheme for developing countries that is notified to the Trade and Development Committee (“the Trade Preference Scheme”),

(c) those import duty arrangements are not granted pursuant to an enhanced arrangement[[6]](#footnote-6) under the Trade Preference Scheme; and

(d) the materials were materials that were subject to cumulation under article 6.1 of Protocol 1 to the EU-SADC EPA on the date that agreement ceased to be applicable to the UK.

1B The requirements in sub-paragraphs 1A (c) or (d) may be modified, from such date as UK may notify in writing to the Trade and Development Committee; as follows:

(a) The UK may specify materials to which sub-paragraph 1A(c) does not apply, or may dis-apply that sub-paragraph in whole or in part;

(b) The UK may specify products as exceptions to sub-paragraph 1A (d).

1.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with those countries and territories and in accordance with Article 30 of this Origin Reference Document.

1.2. The cumulation provided for in this paragraph shall not apply to:

(a) materials which at importation to the UK are subject to anti–dumping or countervailing duties when originating in a country which is subject to these anti–dumping or countervailing duties[[7]](#footnote-7);

(b) materials classified in Goods Classification Table subheadings which include, in the Customs Tariff of the United Kingdom 8–digit tariff lines which are not free of customs duties in the UK by means of application of the arrangements of paragraph 1;

(c) tuna products classified under Chapters 3 and 16, except where those products originate in countries or territories that are granted preferential access under the Trade Preference Scheme;

(d) materials which are subject to a safeguard measure that varies suspends or withdraws the preferential arrangements under the Trade Preference Scheme .

2. At the request of a SACU Member State or Mozambique, materials originating in countries or territories which benefit from agreements or arrangements that provide for duty–free quota–free access to the market of the UK can be considered as materials originating in a SACU Member State or Mozambique. The request shall be submitted by the SACU Member State or Mozambique to the UK, which shall take a decision on the request in accordance with its internal procedures.

It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Origin Reference Document.

2.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential agreements or arrangements with those countries and territories and in accordance with Article 30 of this Origin Reference Document.

2.2. The cumulation provided for in this paragraph shall not apply to materials:

(a) falling within Chapters 1 to 24 and the products listed in the Annex 1 – paragraph 1.(ii) of the Agreement on Agriculture belonging to the GATT 1994 unless these materials benefit from duty–free, quota–free access to the market of the UK under an agreement, other than an EPA, between an ACP State and the UK;

(b) which at importation to the UK are subject to anti–dumping or countervailing duties when originating from the country which is subject to these anti–dumping or countervailing duties[[8]](#footnote-8);

(c) classified in Goods Classification Table subheadings which include, in the Customs Tariff of the United Kingdom, 8–digit tariff lines which are not free of customs duties by means of application of agreements or arrangements referred to in this paragraph.

3. Notwithstanding paragraph 2.2(a), the Parties, in support of African integration, will consider the possibility whether a material, referred to in paragraph 2.2(a) and originating in a non–ACP party of the African continent, can be used for the purpose of cumulation provided for in paragraph 2.

4. Paragraph 3 can only be effected upon agreement by the Parties, including on the applicable conditions. It shall apply to materials benefitting from duty–free quota–free access to the market of the UK and provided each Party applies a free trade agreement in line with the GATT 1994 with that non–ACP party.

5. The UK shall notify yearly to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique the list of materials and countries to which paragraph 1 shall apply. SACU and Mozambique shall notify the UK on a yearly basis, the countries to which cumulation under paragraph 1 has been applied.

6. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of:

(a) paragraph 1 shall bear the following entry: ‘Application of Article 6(1) of Protocol 1 to SACUM-UK EPA’.

(b) paragraph 2 shall bear the following entry: ‘Application of Article 6(2) of Protocol 1 to SACUM-UK EPA’.

7. The cumulation provided for in paragraphs 1, 2 and 3 may only be applied provided that:

(a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;

(b) SACU and Mozambique will provide the UK with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK shall publish, according to their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article, which have fulfilled the necessary requirements.

*ARTICLE 7*

**Wholly obtained products**

1. The following shall be considered as wholly obtained in the territory of a SACU Member State, Mozambique or the UK:

(a) mineral products extracted from their soil or from their seabed;

(b) fruit and vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products from slaughtered animals born and raised there;

(f) (i) products obtained by hunting or fishing conducted there;

(ii) Products of aquaculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae or fry;

(g) products of sea fishing and other products taken from the sea outside the territorial waters of the UK, SACU Member States or Mozambique by their vessels;

(h) products made aboard their factory ships exclusively from products referred to in point (g);

(i) used articles collected there, fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

(j) waste and scrap resulting from manufacturing operations conducted there;

(k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

(l) goods produced there exclusively from the products specified in (a) to (k).

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

(a) which are registered in the UK, a SACU Member State or Mozambique;

(b) which sail under the flag of the UK, a SACU Member State or Mozambique; and

(c) which meet one of the following conditions:

(i) they are at least 50 per cent owned by nationals of the UK, a SACU Member State or Mozambique; or

(ii) they are owned by companies which have their head office and their main place of business in the UK, a SACU Member State or Mozambique; and which are at least 50 percent owned by the UK, a SACU Member State or Mozambique, or public entities or nationals of that state.

3. (a) Notwithstanding the provisions of paragraph 2 the UK shall recognise, upon notification by Namibia, that vessels, bareboat chartered or leased by nationals of Namibia, other SACU Member States, or Mozambique, the UK, be treated as ‘their vessels’ to undertake fisheries activities in its Exclusive Economic Zone and the fish therein deemed to be originating provided that, for the purpose of this paragraph:

(i) The bareboat chartered or leased vessel sails under the flag of Namibia, the UK SACU Member State or Mozambique for the duration of the charter or lease;

(ii) Quotas are based on the best scientific evidence available and advice by the Marine Resources Advisory Council;

(iii) Fishing right holders are Namibian Nationals or Namibia registered entities under Namibian beneficial control or Namibian registered joint ventures under Namibian beneficial control;

(iv) A working system is in place of notifying the UK of all fishing vessels and reporting all catches under point (a) of paragraph 3;

(v) Reporting commitments to the relevant regional fisheries management organisations are implemented, in so far as it is required under the relevant instruments of these organisations;

(vi) All commercial fisheries are monitored by on–board fisheries observers;

(vii) Catches are landed in Namibian ports or put under customs authorities' supervision for enumeration and certification;

(viii) Catches are processed in on–land premises in Namibia or on–board of Namibian factory vessels as defined under paragraph 2 or on–board of a factory vessel referred to in paragraph 3(a) as far as the leased or chartered factory vessel concerned is the one that performs the related fishing activities and of which at least 50 per cent of the crew are nationals of Namibia;

(ix) Namibian waters remain under continuous surveillance against unauthorised fishing activities;

(x) Movements of all fishing vessels are monitored through satellite technology (Vessel Monitoring System), and the geographical location of all catches is known;

(xi) Namibia's exports to the UK are in compliance with the UK legislation on illegal, unregulated and unreported fisheries.

(b) In order to benefit from the provisions of paragraph 3(a), two (2) months before the start of the fishing season Namibia shall submit a report on the application of paragraph 3(a) and notify to the UK the vessels operating under paragraph 3 in that particular fishing season. If, two (2) months before the start of the fishing season, Namibia submits the complete report on the application of paragraph 3(a) and notifies the above mentioned vessels, the UK shall, before the start of the fishing season, make the details of the notified vessels and the date from which paragraph 3(a) shall be applicable to those vessels publically available.

(c) The Committee shall be informed by Namibia of any change in its legislation concerning fishing activities and on whether the conditions for the application of paragraph 3(a) are met after the legislative changes.

(d) Paragraph 3(a) shall not apply if the Committee is not notified in accordance with paragraph 3(b) or if the UK is not informed in accordance with paragraph 3(c).

(e) In case the number of vessels operating under paragraph 3(a) is considered to be unusually high as compared to previous years' operations, the UK could raise this matter with the Committee to adopt appropriate measures to remedy the situation.

(f) Any of the Parties can refer matters concerning the application of paragraphs 3(a) to 3(e) the Joint Council if no satisfactory decision concerning the application of these provisions is adopted by the Committee. Once a matter concerning the application of paragraphs 3(a) to 3(e) is referred to the Joint Council, the Joint Council shall come to a decision within one hundred and eighty (180) days. If the Joint Council is unable to reach a decision within one hundred and eighty (180) days, the derogation provided for in paragraph 3 shall be suspended until an agreement is reached. A party may also decide to refer the matter to the dispute settlement mechanism of the Agreement, as provided for in Article PART III of the Agreement, if no satisfactory solution is found within the Joint Council.

*ARTICLE 8*

**Sufficiently worked or processed products**

1. For the purposes of Article 2 of this Origin Reference Document, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Annex II are fulfilled.

2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2 of this Origin Reference Document, when the conditions set out in that Annex are fulfilled.

3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by the Agreement, 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 either Annex II or Annex II(a), 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.

4. Notwithstanding paragraphs 1 and 2, non–originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:

(a) their total value does not exceed 15 per cent of the ex–works price of the product;

(b) any of the percentages given in Annex II and Annex II(a) for the maximum value of non–originating materials are not exceeded through the application of this paragraph.

5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63.

6. Paragraphs 1 to 5 shall apply subject to the provisions of Article 9 of this Origin Reference Document.

*ARTICLE 9*

**Insufficient working or processing**

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 8 of this Origin Reference Document are satisfied:

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) breaking–up and assembly of packages;

(c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles;

(e) simple painting and polishing operations;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;

(h) peeling, stoning and shelling, of fruits, nuts and vegetables;

(i) sharpening, simple grinding or simple cutting;

(j) sifting, screening, sorting, classifying, grading, matching; (including the making–up of sets of articles);

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds, including simple addition of water or dilution;

(n) mixing of sugar with any material;

(o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(p) dehydration or denaturation of products;

(q) a combination of two or more operations specified in (a) to (p);

(r) slaughter of animals.

2. All operations carried out in the UK, a SACU Member State or Mozambique, respectively, 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 10*

**Unit of qualification**

1. The unit of qualification for the application of the provisions of this Origin Reference Document shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of HS 2012.

Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of HS 2012 in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of HS 2012, each product must be taken individually when applying the provisions of this Origin Reference Document.

2. Where, under paragraph 5 of Part Two, Section 1, of the Tariff of the United Kingdom, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

*ARTICLE 11*

**Accessories, spare parts and tools**

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

*ARTICLE 12*

**Sets**

Sets, as defined in paragraph 3 of Part Two, Section 1, of the Tariff of the United Kingdom, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non–originating products, the set as a whole shall be regarded as originating, provided that the value of the non–originating products does not exceed 15 per cent of the ex–works price of the set.

*ARTICLE 13*

**Neutral elements**

In order to determine whether a product is originating, 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 14*

**Principle of territoriality**

1. Except as provided for in Articles 3, 4, 4A, 5 and 6 of this Origin Reference Document and paragraph 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a SACU Member State or Mozambique or in the UK.

2. Except as provided for in Articles 3, 4, 4A, 5 and 6 of this Origin Reference Document, where originating goods exported from a SACU Member State or Mozambique or from the UK to another country return, they must be considered as non–originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same goods as those exported; and

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

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the UK or a SACU Member State or Mozambique on materials exported from the UK or from a SACU Member State or Mozambique, as the case may be, and subsequently re–imported there, provided that:

(a) the said materials are wholly obtained in the UK or in a SACU Member State or Mozambique, respectively, or have undergone working or processing beyond the operations referred to in Article 9 of this Origin Reference Document prior to being exported; and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the re–imported goods have been obtained by working or processing the exported materials; and

(ii) the total added value acquired outside the UK or a SACU Member State or Mozambique, respectively, by applying the provisions of this Article does not exceed 10 % of the ex–works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the UK, a SACU Member State or Mozambique, respectively. But where, in the list in Annex II or Annex II(a), a rule setting a maximum value for all the non–originating materials incorporated is applied in determining the originating status of the end product, the total value of the non–originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the UK , a SACU Member State or Mozambique, respectively by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, ‘total added value’ shall be taken to mean all costs arising outside the UK, a SACU Member State or Mozambique, respectively, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or Annex II(a) or which can be considered sufficiently worked or processed only if the general tolerance laid down in Article 8(4) of this Origin Reference Document is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the UK, a SACU Member State or Mozambique, respectively, shall be done under the outward processing arrangements, or similar arrangements.

*ARTICLE 15*

**Non alteration**

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.

2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.

3. Without prejudice to the provisions of Title V, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.

4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

*ARTICLE 16*

**Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non–originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so–called ‘accounting segregation’ method (hereinafter referred to as the ‘method’) to be used for managing such stocks.

2. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in a SACU Member State or Mozambique or in the UK is the same as that which would have been obtained had there been physical segregation of the stocks.

3. The customs authorities may grant the authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.

4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Origin Reference Document.

7. For the purposes of paragraph 1, fungible materials means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

*ARTICLE 17*

**Shipment of sugar**

Shipment by sea between the territories of the Parties of raw sugar not containing added flavouring or colouring matter and destined for further refining, of subheadings 1701 12, 1701 13 and 1701 14, of different origins, shall be allowed without keeping the sugar in separate stores. It shall be ensured that the amounts of such sugar which could be considered as originating is the same as the amounts that would have been declared for import by keeping the sugar in separate stores. The last port of loading should belong to the territory of an ACP EPA State.

*ARTICLE 18*

**Exhibitions**

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4 and 6 of this Origin Reference Document with which cumulation is applicable and sold after the exhibition for importation in the UK or in a SACU Member State or Mozambique shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from a SACU Member State or Mozambique or from the UK to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in a SACU Member State or Mozambique or in the UK;

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

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

2. A proof of origin must 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 must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products 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 19*

**General requirements**

1. Products originating in a SACU Member State or Mozambique shall, on importation into the UK and products originating in the UK shall, on importation into a SACU Member State or Mozambique, benefit from the provisions of the Agreement upon submission of either:

(a) in the cases specified in Article 24(1) of this Origin Reference Document, a declaration, subsequently referred to as the ‘origin declaration’, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV; or

(b) a movement certificate EUR 1, a specimen of which appears in Annex III.

2. Notwithstanding paragraph 1, originating products within the meaning of this Origin Reference Document shall, in the cases specified in Article 29 of this Origin Reference Document, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the SACU Member States and Mozambique and the UK.

*ARTICLE 20*

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

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

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Origin Reference Document. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must 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 country 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 Origin Reference Document.

4. A movement certificate EUR.1 shall be issued by the customs authorities of the UK or of a SACU Member State or Mozambique if the products concerned can be considered as products originating in the UK or in the SACU Member States and Mozambique in one of the other countries or territories referred to in Article 4 of this Origin Reference Document and fulfil the other requirements of this Origin Reference Document.

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 Origin Reference Document. For this 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 21*

**Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 20(7) of this Origin Reference Document, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

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

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English: ‘ISSUED RETROSPECTIVELY’

or in Portuguese: ‘EMITIDO RETROSPECTIVAMENTE’

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

*ARTICLE 22*

**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 must be endorsed with the following word in English: ‘DUPLICATE’

or in Portuguese: ‘SEGUNDA VIA’

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 must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

*ARTICLE 23*

**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 a SACU Member State or Mozambique or in the UK, 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 these products elsewhere within the SACU Member States or Mozambique or within the UK. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

*ARTICLE 24*

**Conditions for making out an origin declaration**

1. An origin declaration as referred to in Article 19(1)(a) of this Origin Reference Document may be made out by:

(a) an approved exporter within the meaning of Article 25 of this Origin Reference Document, or

(b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An origin declaration may be made out if the products concerned can be considered as products originating in the SACU Member States, Mozambique, or in the UK or in one of the other countries or territories referred to in Article 4 of this Origin Reference Document and fulfil the other requirements of this Origin Reference Document.

3. The exporter making out an origin 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 Origin Reference Document.

4. An origin 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 Annex IV to this Origin Reference Document, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 25 of this Origin Reference Document shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

6. An origin 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 (2) years after the importation of the products to which it relates.

*ARTICLE 25*

**Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of the Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must 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 Origin Reference Document.

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

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.

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

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

*ARTICLE 26*

**Validity of proof of origin**

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

*ARTICLE 27*

**Submission of proof of origin**

Proof of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

*ARTICLE 28*

**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 paragraph 2(a) of Part Two, Section 1, of the Tariff of the United Kingdom falling within Sections XVI and XVII or heading 7308 and 9406 of HS 2012 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 29*

**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 Origin Reference Document and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on 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 these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

*ARTICLE 30*

**Information procedure for cumulation purposes**

1. When Articles 3(2), 3(3), 4(2), 4(3) and 4A(2) of this Origin Reference Document are applied, the evidence of originating status within the meaning of this Origin Reference Document of the materials coming from a SACU Member State or Mozambique, from the UK, from the EU, from another ACP EPA State or from an UK OCT shall be given by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V A, given by the exporter in any of these countries or territories or in the UK from which the materials came. When Article 6(1) of this Origin Reference Document is applied, the evidence of originating status shall be given by Form A or a statement on origin.

2. When Articles 3(4), 3(5), 4(6), 4(7) and 4A(5) of this Origin Reference Document are applied, the evidence of the working or processing carried out in a SACU Member State or Mozambique , in the UK, in the EU, in another ACP EPA State or in an UK OCT shall be given by the supplier's declaration a specimen of which appears in Annex V B, given by the exporter in any of these countries or territories or in the UK from which the materials came. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

3. When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration, hereinafter referred to as ‘a long–term supplier's declaration’, provided that facts or circumstances on which it is granted remain unchanged, to cover subsequent shipments of those goods. A long–term supplier's declaration may be issued for a period of up to one year from the date of issue of the declaration.

4. A long–term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect. However it is recognised that the customs authority would have the right to revoke a long term supplier's declaration, should the circumstances change, or when inaccurate or false information has been provided.

5. The supplier shall inform the client immediately when the long–term supplier's declaration is no longer valid in relation to the goods supplied.

6. The supplier's declaration may be made out on a pre–printed form.

7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the origin 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 established. The said customs authorities may lay down conditions for the implementation of this paragraph.

8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.

9. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Origin Reference Document shall remain valid for a transitional period of twelve (12) months.

*ARTICLE 31*

**Supporting documents**

The documents referred to in Articles 20(3) and 24(3) of this Origin Reference Document used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Origin Reference Document and fulfil the other requirements of this Origin Reference Document may consist inter alia of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Origin Reference Document where these documents are used in accordance with national law;

(c) documents proving the working or processing of materials in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Origin Reference Document, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Origin Reference Document where these documents are used in accordance with national law;

(d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Article 4 and 4A of this Origin Reference Document and in accordance with this Origin Reference Document.

*ARTICLE 32*

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

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three (3) years the documents referred to in Article 20(3) of this Origin Reference Document.

2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 24(3) of this Origin Reference Document.

3. The supplier making out a supplier's declaration shall keep for at least three (3) years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 30(9) of this Origin Reference Document.

4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three (3) years the application form referred to in Article 20(2) of this Origin Reference Document.

5. The customs authorities of the importing country shall keep for at least three (3) years the movement certificates EUR.1 and the origin declarations submitted to them.

*ARTICLE 33*

**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 this document does correspond to the products submitted.

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

*ARTICLE 34*

**Amounts expressed in Euro**

1. For the application of the provisions of Article 24(1)(b) and Article 29(3) of this Origin Reference Document in cases where products are invoiced in a currency other than the euro, amounts in the national currencies of the SACU Member States or Mozambique or the UK 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 24(1)(b) or Article 29(3) of this Origin Reference Document 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 at the first working day of October. The amounts shall be communicated by the UK to the SACU Secretariat and Mozambique, and vice versa by 15 October and shall apply from 1 January the following year.

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

5. The amounts expressed in Euro shall be reviewed by the Committee at the request of the UK, a SACU Member State or Mozambique. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in Euro.

**TITLE V**

**ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

*ARTICLE 35*

**Administrative conditions for products to benefit from the Agreement**

1. Products originating within the meaning of this Origin Reference Document in a SACU Member State, Mozambique or the UK shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.

2. The SACU Member States, Mozambique and the UK shall undertake to put in place:

(a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Origin Reference Document, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 6 of this Origin Reference Document;

(b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Origin Reference Document.

They shall make the notifications referred to in Article 36 of this Origin Reference Document.

*ARTICLE 36*

**Notification of customs authorities**

1. The SACU Member States, Mozambique, and the UK, shall provide each other with the addresses of the customs authorities responsible for issuing and verifying movement certificates EUR.1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates. Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the UK, the SACU Secretariat and the Ministry of Industry and Trade of Mozambique.

2. The SACU Member States, Mozambique, and the UK shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.

3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

*ARTICLE 37*

**Verification of proof of origin**

1. Subsequent verifications of proof of origin shall be carried out based on risk analysis and 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 Origin Reference Document.

2. For the purposes of implementing the provisions of 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 origin declaration, or a copy of these 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 this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a SACU Member State, Mozambique, the UK or in one of the other countries referred to in Articles 4, 4A and 6 of this Origin Reference Document and fulfil the other requirements of this Origin Reference Document.

6. If in cases of reasonable doubt there is no reply within ten (10) 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 available information appears to indicate that the provisions of this Origin Reference Document are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

*ARTICLE 38*

**Verification of suppliers' declarations**

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

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 Annex VI. Alternatively, the customs authorities to whom a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.

3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

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

*ARTICLE 39*

**Derogations**

1. An automatic derogation concerning prepared or preserved Albacore tuna (Thunnus alalunga) of heading 1604, manufactured from non–originating Albacore tuna of headings 0302 or 0303, shall be granted to Namibia from the date the Agreement takes effect between Namibia and the UK within an annual quota of 254 metric tons.

2. An automatic derogation to Article 7(2)(c) of this Origin Reference Document shall be granted to Mozambique. This derogation shall apply until 30 April 2020 to shrimps, prawns and lobsters of headings 0306 and 1605 caught in the Exclusive Economic Zone of Mozambique and landed and processed in Mozambique.

**TITLE VI**

**CEUTA AND MELILLA**

*ARTICLE 40*

**Special conditions**

The term ‘EU’ used in this Origin Reference Document does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the EU for the purposes of this Origin Reference Document.

**TITLE VI**

**FINAL PROVISIONS**

*ARTICLE 41*

**Annexes**

The Annexes to this Origin Reference Document shall form an integral part thereof.

*ARTICLE 42*

**The Principality of Andorra**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of HS 2012 shall be accepted by the UK, SACU Member States and Mozambique as originating in the EU within the meaning of the Agreement.

2. This Origin Reference Document shall apply *mutatis mutandis* for the purpose of defining the originating status of the above–mentioned products.

*ARTICLE 43*

**The Republic of San Marino**

1. Products originating in the Republic of San Marino shall be accepted by the UK, SACU Member States and Mozambique as originating in the EU within the meaning of the Agreement.

2. This Origin Reference Document shall apply *mutatis mutandis* for the purpose of defining the originating status of the above–mentioned products.

**ANNEX I**

**Introductory notes to the list in Annex II**

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 8 of the Origin Reference Document.

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 HS 2012 and the second column gives the description of goods used in HS 2012 for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an ‘ex’, this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.

For the avoidance of doubt, if a product or material is classified differently under HS 2012 and the Goods Classification Table, HS 2012 shall be used to classify the product for the purposes of determining which rule in column 3 or 4 applies to the product and to classify the material for the purposes of determining the application of a rule in column 3 or 4

2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, in HS 2012, are classified in headings of the chapter or in any of the headings grouped together in column 1.

3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.

4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

* + - 1. The provisions of Article 8 of this Origin Reference Document concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the UK, the SACU Member States or Mozambique, respectively.

Example:

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

If this forging has been forged in the UK from a non–originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the UK. 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.

3. Without prejudice to Note 3.2 where a rule states that ‘materials of any heading’ may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression ‘manufacture from materials of any heading, including other materials of heading No …’ means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

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

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

Example:

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

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

Example:

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

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

Note 4:

1. The term ‘natural fibres’ is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

2. The term ‘natural fibres’ includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

3. The terms ‘textile pulp’, ‘chemical materials’ and ‘paper–making materials’ are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4. The term ‘man–made staple fibres’ is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

— silk,

— wool,

— coarse animal hair,

— fine animal hair,

— horsehair,

— cotton,

— paper–making materials and paper,

— flax,

— true hemp,

— jute and other textile bast fibres,

— sisal and other textile fibres of the genus Agave,

— coconut, abaca, ramie and other vegetable textile fibres,

— synthetic man–made filaments,

— artificial man–made filaments,

— current conducting filaments,

— synthetic man–made staple fibres of polypropylene,

— synthetic man–made staple fibres of polyester,

— synthetic man–made staple fibres of polyamide,

— synthetic man–made staple fibres of polyacrylonitrile,

— synthetic man–made staple fibres of polyimide,

— synthetic man–made staple fibres of polytetrafluoroethylene,

— synthetic man–made staple fibres of polyphenylene sulphide,

— synthetic man–made staple fibres of polyvinyl chloride,

— other synthetic man–made staple fibres,

— artificial man–made staple fibres of viscose,

— other artificial man–made staple fibres,

— yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,

— yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,

— products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

— other products of heading No 5605.

Example:

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

Example:

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

Example:

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

Example:

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

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

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

Note 6:

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

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

2. Any non–textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.

3. In accordance with Note 3.5, any non–originating non–textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example (1), 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.

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

Note 7:

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

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process;

(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 heading Nos 2710, 2711 and 2712, the ‘specific processes’ are the following:

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation;

(j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266–59 T method);

(k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;

(l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphuri­ sation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;

(n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high–frequency electrical brush–discharge.

For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

**ANNEX II**

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

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

| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (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 mate­ rials of Chapters 1 and 2 used must be wholly obtained |  |
| ex Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates; except for: | 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 smok­ ing process; flours, meals and pel­ lets of fish, fit for human consump­ tion | 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 smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking pro­ cess; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex– works price of the product |  |
| ex 0307 | Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, 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 |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 0308 | Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crusta­ ceans and molluscs, whether or not cooked before or during the smok­ ing process; flours, meals and pel­ lets of aquatic invertebrates other than crustaceans and molluscs, 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 mate­ rials 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 concen­ trated or containing added sugar or other sweetening matter or fla­ voured or containing added fruit, nuts or cocoa | Manufacture in which:   * all the materials of Chapter 4 used must be wholly obtained; * any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must al­ ready be originating; * the value of any materials of Chapter 17 used does not ex­ ceed 30 % of the ex–works price of the product |  |
| ex Chapter 05 | Products of animal origin, not else­ where specified or included; except for: | Manufacture in which all the mate­ rials of Chapter 5 used must be wholly obtained |  |
| ex 0502 | Prepared pigs', hogs' or boars' bris­ tles 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 prod­ uct |  |
| Chapter 07 | Edible vegetables and certain roots and tubers | Manufacture in which all the mate­ rials of Chapter 7 used must be wholly obtained; |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 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 ex­ ceed 30 % of the value of the ex–works price of the product |  |
| ex Chapter 09 | Coffee, tea, maté and spices; except for: | Manufacture in which all the mate­ rials 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 mate­ rials 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 cer­ eals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained |  |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous veg­ etables of heading No 0713 | Drying and milling of leguminous vegetables of heading No 0708 |  |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the mate­ rials of Chapter 12 used must be wholly obtained |  |
| 1301 | Lac; natural gums, resins, gum–re­ sins and oleoresins (for example, balsams) | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex–works price of the product |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar–agar and other mucilages and thickeners, whether or not modi­ fied, derived from vegetable prod­ ucts: |  |  |
| – Mucilages and thickeners, modi­ fied, derived from vegetable products | Manufacture from non–modified mucilages and thickeners |  |
| – Other | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| Chapter 14 | Vegetable plaiting materials; veg­ etable products not elsewhere spec­ ified or included | Manufacture in which all the mate­ rials of Chapter 14 used must be wholly obtained |  |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; pre­ pared edible fats; animals or veg­ etable waxes; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: |  |  |
| – Fats from bones or waste | Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 |  |
| – Other | Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 |  |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading No 1503: |  |  |
| – Fats from bones or waste | Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or  bones of heading No 0506 |  |
| – Other | Manufacture in which all the mate­ rials of Chapter 2 used must be wholly obtained |  |

| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| --- | --- | --- | --- |
| 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 No 1504 |  |
| – Other | Manufacture in which all the mate­ rials of Chapters 2 and 3 used must be wholly obtained |  |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading No 1505 |  |
| 1506 | Other animals fats and oils and their fractions, whether or not re­ fined, but not chemically modified: |  |  |
| – Solid fractions | Manufacture from materials of any heading including other materials of heading No 1506 |  |
| – Other | Manufacture in which all the mate­ rials 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 Ja­ pan wax, fractions of jojoba oil and oils for technical or indus­ trial uses other than the manu­ facture of foodstuffs for human consumption | Manufacture in which all the mate­ rials 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 heading Nos 1507 to 1515 |  |
| – Other | Manufacture in which all the veg­ etable materials used must be wholly obtained |  |

|  |  |  |  |
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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter–esteri­ fied, re–esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which:   * all the materials of Chapter 2 used must be wholly obtained; * all the vegetable materials used must be wholly obtained. How­ ever, materials of headings 1507, 1508, 1511 and 1513   may be used |  |
| 1517 | Margarine; edible mixtures or pre­ parations of animal or vegetable fats or oils or of fractions of differ­ ent fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516 | Manufacture in which:   * all the materials of Chapters 2 and 4 used must be wholly ob­ tained; * all the vegetable materials used must be wholly obtained. How­ ever, 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 |  |
| ex Chapter 17 | Sugars and sugar confectionery; ex­ cept for: | Manufacture in which all the mate­ rials 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, fla­ voured 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 syr­ ups not containing added flavour­ ing or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |  |  |
| – Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading No 1702 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Other sugars in solid form, fla­ voured 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 mate­ rials used must already be origin­ ating |  |
| ex 1703 | Molasses resulting from the extrac­ tion 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 chocolate), not containing cocoa | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; * the value of any materials of Chapter 17 used does not ex­ ceed 30 % of the ex–works price of the product |  |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; * the value of any materials of Chapter 17 used does not ex­ ceed 30 % of the ex–works price of the product |  |
| 1901 | 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 to­ tally defatted basis, not elsewhere specified or included; food prepara­ tions of goods of heading Nos 0401 to 0404, not containing co­ coa or containing less than 5 % by weight of cocoa calculated on a to­ tally defatted basis, not elsewhere specified or included: |  |  |
| – Malt extract | Manufacture from cereals of Chap­ ter 10 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Other | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; * the value of any materials of Chapter 17 used does not ex­ ceed 30 % of the ex–works price of the product |  |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other sub­ stances) or otherwise prepared, such as spaghetti, macaroni, noo­ dles, lasagne, gnocchi, ravioli, can­ nelloni; couscous, whether or not prepared: |  |  |
| – Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the cer­ eals and derivatives (except durum wheat and its derivatives) used must be wholly obtained |  |
| – Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which:   * all cereals and derivatives (ex­ cept durum wheat and its deriv­ atives) used must be wholly ob­ tained; * all the materials of Chapters 2 and 3 used must be wholly ob­ tained |  |
| 1903 | Tapioca and substitutes thereof pre­ pared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading except potato starch of heading No 1108 |  |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre–cooked, or otherwise prepared, not elsewhere specified or included | Manufacture:   * from materials not classified within heading No 1806; * in which all the cereals and flour (except durum wheat and its derivates and *Zea indurata* maize) used must be wholly ob­ tained; * in which the value of any mate­ rials of Chapter 17 used does not exceed 30 % of the ex– works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wa­ fers, empty cachets of a kind suit­ able for pharmaceutical use, sealing wafers, rice paper and similar prod­ ucts | Manufacture from materials of any heading except those of Chapter 11 |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; ex­ cept 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 mate­ rials 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 mate­ rials 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 crystal­ lised) | 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, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; * the value of any materials of Chapter 17 used does not ex­ ceed 30 % of the ex–works price of the product |  |
| ex 2008 | – Nuts, not containing added sugar or spirit | Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and  1202 to 1207 used exceeds 60 % of the ex–works price of the prod­ uct |  |
| – Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Other except for fruit and nuts cooked otherwise than by steam­ ing or boiling in water, not con­ taining added sugar, frozen | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; * the value of any materials of Chapter 17 used does not ex­ ceed 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 classi­ fied within a heading other than that of the product; * the value of any materials of Chapter 17 used does not ex­ ceed 30 % of the ex–works price of the product |  |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 2101 | Extracts, essences and concentrates, of coffee, tea or maté and prepara­ tions with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and ex­ tracts, essences and concentrates thereof | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; * all the chicory used must be wholly obtained |  |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed sea­ sonings; mustard flour and meal and prepared mustard: |  |  |
| – Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture in which all the mate­ rials 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 pre­ pared mustard | Manufacture from materials of any heading |  |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading except prepared or pre­ served vegetables of heading Nos 2002 to 2005 |  |

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| Chapter/heading  (1) | | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 2106 | | Food preparations not elsewhere specified or included | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; * the value of any materials of Chapter 17 used does not ex­ ceed 30 % of the ex–works price of the product |  |
| ex | Chapter 22 | Beverages, spirits and vinegar; ex­ cept for: | Manufacture in which:   * all the materials used are classi­ fied 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 in­ cluding fruit or vegetable juices of heading No 2009 | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; * the value of any materials of Chapter 17 used does not ex­ ceed 30 % of the ex–works price of the product; |  |
|  | |  | — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be origin­ ating |
| 2207 | | Undenatured ethyl alcohol of an al­ coholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | Manufacture:   * using materials not classified in headings 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, ar­ rack may be used up to a limit of 5 % by volume |  |
| 2208 | | Undenatured ethyl alcohol of an al­ coholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | Manufacture:  — from materials not classified within heading Nos 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, ar­ rack may be used up to a limit of 5 % by volume |

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| Chapter/heading  (1) | | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter | 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 2301 | | Whale meal; flours, meals and pel­ lets of fish or of crustaceans, mol­ luscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the mate­ rials of Chapters 2 and 3 used must be wholly obtained |  |
| ex 2303 | | Residues from the manufacture of starch from maize (excluding con­ centrated steeping liquors), of a pro­ tein 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 ol­ ive oil, containing more than 3 % by weight of olive oil | Manufacture in which all the olives used must be wholly obtained |  |
| 2309 | | Preparations of a kind used in ani­ mal feeding | Manufacture in which:   * all the cereals, sugar or molas­ ses, meat or milk used must al­ ready be originating; * all the materials of Chapter 3 used must be wholly obtained |  |
| ex Chapter | 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the mate­ rials of Chapter 24 used must be wholly obtained |  |
| 2402 | | Cigars, cheroots, cigarillos and ci­ garettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of head­ ing No 2401 used must already be originating |  |
| ex 2403 | | Smoking tobacco | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of head­ ing No 2401 used must already be originating |  |
| ex Chapter | 25 | Salt; sulphur; earths and stone; plastering materials, lime and ce­ ment; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 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, sand­ stone and other monumental and building stone, merely cut, by saw­ ing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2518 | Calcined dolomite | Calcination of dolomite not cal­ cined |  |
| ex 2519 | Crushed natural magnesium car­ bonate (magnesite), in hermeti­ cally–sealed containers, and magne­ sium oxide, whether or not pure, other than fused magnesia or dead–burned (sintered) magnesia | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, natural magne­ sium carbonate (magnesite) may be used |  |
| ex 2520 | Plasters specially prepared for den­ tistry | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concen­ trate |  |
| ex 2525 | Mica powder | Grinding of mica or mica waste |  |
| ex 2530 | Earth colours, calcined or pow­ dered | Calcination or grinding of earth colours |  |
| Chapter 26 | Ores, slag and ash | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bitu­ minous substances; mineral waxes; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non–aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) (1) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied 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 bitumi­ nous minerals | Destructive distillation of bitumi­ nous materials |  |
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not else­ where specified or included, con­ taining 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) (2) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied 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) (2) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied within the same heading may be used provided their value does not exceed 50 % of the ex–works price of the product |
| 2712 | Petroleum jelly; paraffin wax, mi­ crocrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and simi­ lar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) (2) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied 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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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 2713 | Petroleum coke, petroleum bitu­ men and other residues of petro­ leum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) (1) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied 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; bitu­ minous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) (1) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied within the same heading may be used provided their value does not exceed 50 % of the ex–works price of the product |
| 2715 | Bituminous mixtures based on nat­ ural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for ex­ ample, bituminous mastics, cut– backs) | Operations of refining and/or one or more specific process(es) (1) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied 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 in­ organic compounds of precious metals, of rare–earth metals, of radioactive elements or of isotopes; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| ex 2805 | ‘Mischmetall’ | Manufacture by electrolytic or ther­ mal 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 ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex 2840 | Sodium perborate | Manufacture from disodium tetra­ boratepentahydrate | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| ex 284210 | Non–chemically defined aluminosi­ licates | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| ex 2852 | – Mercury compounds of Internal ethers and their halogenated, sul­ phonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| – Mercury compounds of Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| – Mercury compounds of Diagnos­ tic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| – Nucleic acids and their salts, whether or not chemically de­ fined; other heterocyclic com­ pounds | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Mercury compounds of chemical products and preparations of the chemical or allied industries (in­ cluding those consisting of mix­ tures of natural products), not elsewhere specified or included | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 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) (1) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied 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, xy­ lenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es) (1) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied within the same heading may be used provided their value does not exceed 50 % of the ex–works price of the product |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex– works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not ex­ ceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 2932 | – Internal ethers and their haloge­ nated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| – Cyclic acetals and internal hemi­ acetals and their halogenated, sulphonated, nitrated or nitro­ sated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| 2933 | Heterocyclic compounds with ni­ trogen hetero–atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not ex­ ceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| 2934 | Nucleic acids and their salts; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| ex 2937 | Hormones, prostaglandins, throm­ boxanes and leukotrienes, natural or reproduced by synthesis; deriva­ tives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones: |  |  |
| – Other heterocyclic compounds with nitrogen hetero–atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not ex­ ceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| – Other nucleic acids and their salts; other heterocyclic com­ pounds | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 2939 | Concentrates of poppy straw con­ taining not less than 50 % by weight of alkaloids | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex Chapter 30 | Pharmaceutical products; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied within the same heading may be used provided their value does not exceed 20 % of the ex–works price of the product |  |
| ex3002 | Human blood; animal blood pre­ pared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotech­ nological processes; vaccines, tox­ ins, cultures of micro–organisms (excluding yeasts) and similar prod­ ucts: |  |  |
| – Products consisting of two or more constituents which have been mixed together for thera­ peutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex–works price of the product |  |
| – Other: |  |  |
| – Human blood | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex–works price of the product |  |
| – Animal blood prepared for ther­ apeutic or prophylactic uses | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Blood fractions other than anti­ sera, haemoglobin, blood globu­ lins and serum globulins | Manufacture from materials of any heading, including other materials of heading No 3002.The materials of this description may also be used, provided their value does not exceed 20 % of the ex–works price of the product |  |
| – Haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex–works price of the product |  |
| – Other | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex–works price of the product |  |
| – Other carboxyimide–function compounds (including saccharin and its salts) and imine–function compounds, in the form of pep­ tides and proteins which are di­ rectly involved in the regulation of immunological processes | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| – Heterocyclic compounds with ni­ trogen hetero–atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex–works price of the prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| – Nucleic acids and their salts, whether or not chemically de­ fined; other heterocyclic com­ pounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not ex­ ceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by syn­ thesis, in the form of peptides and proteins (other than goods of heading 2937) which are di­ rectly involved in the regulation of immunological processes; de­ rivatives and structural analo­ gues thereof, including chain modified polypeptides, used pri­ marily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes | Manufacture in which all the mate­ | Manufacture in which the value of |
| rials used are classified within | all the materials used does not ex­ |
| a heading other than that of the | ceed 40 % of the ex–works price of |
| product. However, materials classi­  fied within the same heading may | the product |
| be used provided their value does |  |
| not exceed 20 % of the ex–works |  |
| price of the product |  |
| – Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of im­ munological processes | Manufacture in which the value of | Manufacture in which the value of |
| the materials of Chapter 39 used | all the materials used does not ex­ |
| does not exceed 20 % of the ex– | ceed 25 % of the ex–works price of |
| works price of the product (3) | the product |
| 3003 and  3004 | Medicaments (excluding goods of heading No 3002, 3005 or 3006): |  |  |
|  | – Obtained from amikacin of heading No 2941 | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken to­ gether, does not exceed 20 % of the ex–works price of the product |  |
|  | – Other | Manufacture in which: |  |
|  |  | — all the materials used are classi­ fied within a heading other than that of the product. How­ ever, materials of heading No 3003 or 3004 may be used provided their value, taken to­ gether, does not exceed 20 % of the ex–works price of the prod­ uct; |
|  |  | — the value of all the materials used does not exceed 50 % of the ex–works price of the prod­ uct |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 3006 | Appliances identifiable for ostomy use made of plastic | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
|  | Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable: |  |  |
|  | Made of plastic (ex 3920 or ex 3921): |
|  | – – 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 ex­ ceed 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 |  |
|  | – – Foils of plastic, metallised | Manufacture from highly transpar­ ent polyester foils with a thickness of less than 23 micron (4) | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | – – Flat products, further worked than only surface–worked or cut into forms other than rec­ tangular (including square); other products, further worked than only surface– worked | Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex– works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | – – 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 prod­ uct; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | — the value of any materials of Chapter 39 used does not ex­ ceed 20 % of the ex–works price of the product (3) |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – – 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 (3) | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
| – Made of fabrics | Manufacture from yarn (5) |  |
| 300670 | Gel preparations designed to be used in human or veterinary medi­ cine as a lubricant for parts of the body for surgical operations or physical examinations or as a coup­ ling agent between the body and medical instruments | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex 300692 | Waste pharmaceuticals:  Other chemical products and pre­ parations of the chemical or allied industries (including those consist­ ing of mixtures of natural prod­ ucts), not elsewhere specified or in­ cluded | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex Chapter 31 | Fertilisers; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| ex 3105 | Mineral or chemical fertilisers con­ taining two or three of the fertilis­ ing elements nitrogen, phosphor­ ous 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:   * sodium nitrate * calcium cyanamide * potassium sulphate * magnesium potassium sulphate | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex–works price of the product; * the value of all the materials used does not exceed 50 % of the ex–works price of the prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pig­ ments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| ex 3201 | Tannins and their salts, ethers, es­ ters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| 3205 | Colour lakes; preparations as speci­ fied in Note 3 to this Chapter based on colour lakes (6) | Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex– works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| ex Chapter 33 | Essential oils and resinoids; per­ fumery, cosmetic or toilet prepara­ tions; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; con­ centrates of essential oils in fats, in fixed oils, in waxes or the like, ob­ tained by enfleurage or maceration; terpenic by–products of the deter­ penation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different ‘group’ (7) in this head­ ing. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex–works price of the prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | | Description of product  (2) | | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex | Chapter 34 | Soap, organic surface–active agents, washing preparations, lubricating preparations, artificial waxes, pre­ pared 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 mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| ex | 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, pro­ vided they represent less than 70 % by weight | | Operations of refining and/or one or more specific process(es) (1) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classi­ fied 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: | waxes and prepared |  |  |
|  | | – With a basis of paraffin, petro­ leum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied within the same heading may be used provided their value does not exceed 50 % of the ex–works price of the product |  |
|  | | – Other | | Manufacture from materials of any heading, except:  — hydrogenated oils having the character of waxes of heading No 1516; | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
|  | |  | | — fatty acids not chemically de­ fined or industrial fatty alcohols having the character of waxes of heading No 3823; |  |
|  | |  | | — materials of heading No 3404. |  |
|  | |  | | However, these materials may be used provided their value does not exceed 20 % of the ex–works price of the product. |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| 3505 | Dextrins and other modified starches (for example, pregelati­ nised or esterified starches); glues based on starches, or on dextrins or other modified starches: |  |  |
| – Starch ethers and esters | Manufacture from materials of any heading, including other materials of heading No 3505 | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| – Other | Manufacture from materials of any heading, except those of heading No 1108 | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 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 mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 3701 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper­ board 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 mate­ rials used are classified within a heading other than heading Nos 3701 or 3702. However, ma­ terials from heading No 3702 may be used provided their value does not exceed 30 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| – Other | Manufacture in which all the mate­ rials used are classified within a heading other than heading No 3701 or 3702. However, materials  from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| 3702 | Photographic film in rolls, sensi­ tised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | Manufacture in which all the mate­ rials used are classified within a heading other than heading Nos 3701 or 3702 | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| 3704 | Photographic plates, film paper, pa­ perboard and textiles, exposed but not developed | Manufacture in which all the mate­ rials used are classified within a heading other than heading Nos 3701 to 3704 | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 3801 | – Colloidal graphite in suspension in oil and semi–colloidal gra­ phite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| – Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils | Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex–works price of the prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 40 % of the ex–works price of the product |
| ex 3805 | Spirits of sulphate turpentine, puri­ fied | Purification by distillation or refin­ ing of raw spirits of sulphate tur­ pentine | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 40 % of the ex–works price of the product |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| 3808 | Insecticides, rodenticides, fungi­ cides, herbicides, anti–sprouting products and plant–growth regula­ tors, disinfectants and similar prod­ ucts, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur–treat­ ed bands, wicks and candles, and fly–papers) | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the products |  |
| 3809 | Finishing agents, dye carriers to ac­ celerate the dyeing or fixing of dye­ stuffs and other products and pre­ parations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like in­ dustries, not elsewhere specified or included | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the products |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 3810 | Pickling preparations for metal sur­ faces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes con­ sisting of metal and other mate­ rials; preparations of a kind used as cores or coatings for welding elec­ trodes or rods | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the products |  |
| 3811 | Anti–knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti–corrosive prepara­ tions and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: |  |  |
| – Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex–works price of the prod­ uct |  |
| – Other | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| 3812 | Prepared rubber accelerators; com­ pound plasticisers for rubber or plastics, not elsewhere specified or included; anti–oxidising prepara­ tions and other compound stabili­ sers for rubber or plastics | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| 3813 | Preparations and charges for fire– extinguishers; charged fire–extin­ guishing grenades | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in elec­ tronics | Manufacture in which the value of all the materials used does not ex­ ceed 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 ob­ tained from bituminous minerals | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| 3820 | Anti–freezing preparations and pre­ pared de–icing fluids | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex 3821 | Prepared culture media for the maintenance of micro–organisms (including viruses and the like) or of plant, human or animal cells. | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| 3822 | Diagnostic or laboratory reagents on a backing and prepared diag­ nostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006 | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; in­ dustrial fatty alcohols: |  |  |
| – Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture in which all the mate­ rials 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 No 3823 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 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: |  |  |
| – The following of this heading: Prepared binders for foundry moulds or cores based on nat­  ural resinous products  Naphthenic acids, their water in­ soluble salts and their esters  Sorbitol other than that of head­ ing No 2905 | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied 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 ex­ ceed 40 % of the ex–works price of the product |
| Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of etha­ nolamines; thiophenatedsulphonic acids of oils obtained from bitumi­ nous minerals, and their salts  Ion exchangers  Getters for vacuum tubes |  |  |
| Alkaline iron oxide for the purifica­ tion of gas  Ammoniacal gas liquors and spent oxide produced in coal gas purifica­ tion  Sulphonaphthenic acids, their water insoluble salts and their es­ ters  Fusel oil and Dippel's oil  Mixtures of salts having different anions  Copying pastes with a basis of gela­ tin, whether or not on a paper or textile backing |  |  |
| – Other | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 3825 | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter: |  |  |
|  | – Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere speci­ fied or included | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
|  | – Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgi­ cal, dental or veterinary pur­ poses | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, materials classi­ fied within the same heading may be used provided their value does not exceed 20 % of the ex–works price of the product |  |
|  | – Syringes, needles, catheters, can­ nulae and the like | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
|  | – Clinical waste: surgical gloves, mittens and mitts | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 3826 | Biodiesel and mixtures thereof, 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 ex­  ceed 50 % of the ex–works price of  the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out be­ low: |  |  |
|  | – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total poly­ mer content | Manufacture in which:  — the value of all the materials used does not exceed 50 % of the ex–works price of the prod­ uct; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | — the value of any materials of Chapter 39 used does not ex­ ceed 20 % of the ex–works price of the product (3) |  |
|  | 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 (3) | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
| ex 3907 | Copolymer, made from polycarbo­ nate and acrylonitrile–butadiene–  styrene copolymer (ABS) | Manufacture in which all the mate­ rials used are classified within  a heading other than that of the  product. However, materials classi­  fied within the same heading may  be used provided their value does  not exceed 50 % of the ex–works  price of the product (3) |  |
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|  | 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 deriva­ tives, not elsewhere specified or in­ cluded, in primary forms | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 3916 to 3921 | Semi–manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: |  |  |
|  | – Flat products, further worked than only surface–worked or cut into forms other than rectangu­ lar (including square); other  products, further worked than only surface–worked | Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex– works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 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 poly­ mer content | Manufacture in which:  — the value of all the materials used does not exceed 50 % of the ex–works price of the prod­ uct; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | — the value of any materials of Chapter 39 used does not ex­ ceed 20 % of the ex–works price of the product (3) |  |
|  | – 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 (3) | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
| 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 prod­ uct; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — the value of any materials clas­ sified within the same heading as the product does not exceed 20 % 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 ex­ ceed 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 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | | |
| ex 3921 | Foils of plastic, metallised | Manufacture from highly transpar­ ent polyester foils with a thickness of less than 23 micron (4) | | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product | |  |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product | |  |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination rubber | of sheets of natural |  |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except nat­ ural rubber, does not exceed 50 % of the ex–works price of the prod­ uct | |  |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rub­ ber: |  | |  |
| Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres | |  |
| Other | Manufacture from materials of any heading, except those of heading Nos 4011 or 4012 | |  |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber | |  |
| ex Chapter 41 | Raw hides and skins (other than fur skins) and leather; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product | |  |
| ex 4102 | Raw skins of sheep or lambs, with­ out wool on | Removal of wool from sheep or lamb skins, with wool on | |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further pre­ pared | Retanning of tanned leather | Manufacture in which all the mate­ rials used are classified within a head­ ing other than that of the product |
| 4107, 4112  and 4113 | Leather further prepared after tan­ ning or crusting, including parch­ ment–dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114 | Retanning of tanned leather | Manufacture in which all the mate­ rials used are classified within a head­ ing other than that of the product |
| ex 4114 | Patent leather and patent laminated leather; metallised leather | Manufacture from leather of head­ ing Nos 4104 to 4107, 4112 or 4113, 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 mate­ rials used are classified within a heading other than that of the product |  |
| ex Chapter 43 | Fur skins and artificial fur; manu­ factures thereof; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 4302 | Tanned or dressed fur skins, as­ sembled: |  |  |
| Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non–as­ sembled tanned or dressed fur skins |  |
| Other | Manufacture from non–assembled, tanned or dressed furskins |  |
| 4303 | Articles of apparel, clothing acces­ sories and other articles of fur skin | Manufacture from non–assembled tanned or dressed fur skins of heading No 4302 |  |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 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 ex­ ceeding 6 mm, planed, sanded or finger–jointed | Planing, sanding or finger–jointing |  |
| ex 4408 | Veneer sheets and sheets for ply­ wood, 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 fin­ ger–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 similar packings, of wood | Manufacture from boards not cut to size |  |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces |  |
| ex 4418 | Builders' joinery and carpentry of wood | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | 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 No 4409 |  |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 4503 | Articles of natural cork | Manufacture from cork of heading No 4501 |  |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; bas­ ketware and wickerwork | Manufacture in which all the mate­ rials 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 mate­ rials 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 paper­ board; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper–making materials of Chapter 47 |  |
| 4816 | Carbon paper, self–copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and off­ set plates, of paper, whether or not put up in boxes | Manufacture from paper–making materials of Chapter 47 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 4817 | Envelopes, letter cards, plain post­ cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing com­ pendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacturing in which:   * all the materials used are classi­ fied 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 prod­ uct |  |
| 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 classi­ fied 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 prod­ uct |  |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fi­ bres, 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 mate­ rials used are classified within a heading other than that of the product |  |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announce­ ments, whether or not illustrated, with or without envelopes or trim­ mings | Manufacture from materials not classified within heading Nos 4909 or 4911 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 4910 | Calendars of any kind, printed, in­ cluding calendar blocks: |  |  |
| Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or pa­ perboard | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct |  |
| – Other | Manufacture from materials not classified in heading Nos 4909 or 4911 |  |
| ex Chapter 50 | Silk; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 5003 | Silk waste (including cocoons un­ suitable 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 (5)   * raw silk or silk waste carded or combed or otherwise prepared for spinning, * other natural fibres not carded or combed or otherwise pre­ pared for spinning, * chemical materials or textile pulp, or * paper–making materials |  |
| 5007 | Woven fabrics of silk or of silk waste | Manufacture from yarn (5) | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, raising, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 5106 to 5110 | Yarn of wool, of fine or coarse ani­ mal hair or of horsehair | Manufacture from (5)   * raw silk or silk waste carded or combed or otherwise prepared for spinning, * natural fibres not carded or combed or otherwise prepared for spinning, * chemical materials or textile pulp, or * paper–making materials |  |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | Manufacture from yarn (5) | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, raising, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |
| ex Chapter 52 | Cotton; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from (5)   * 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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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 5208 to 5212 | Woven fabrics of cotton | Manufacture from yarn (5) | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, raising, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 5306 to 5308 | Yarn of other vegetable textile fi­ bres; paper yarn | Manufacture from (5)   * 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 pa­ per yarn: | Manufacture from yarn (5) | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, raising, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |
| 5401 to 5406 | Yarn, monofilament and thread of man–made filaments | Manufacture from (5)   * 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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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 5407 and  5408 | Woven fabrics of man–made fila­ ment yarn: | Manufacture from yarn (5) | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, raising, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |
| 5501 to 5507 | Man–made staple fibres | Manufacture from chemical mate­ rials or textile pulp |  |
| 5508 to 5511 | Yarn and sewing thread of man– made staple fibres | Manufacture from (5)   * 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 (5) | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, raising, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |
| ex Chapter 56 | Wadding, felt and non–wovens; special yarns; twine, cordage, ropes and cables and articles thereof; ex­ cept for: | Manufacture from (5):   * coir yarn, * natural fibres, * chemical materials or textile pulp, or * paper making materials |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: |  |  |
| – Needleloom felt | Manufacture from (5):   * natural fibres, * chemical materials or textile pulp |  |
| – Other | Manufacture from (5)   * natural fibres, * man–made staple fibres, or * chemical materials or textile pulp |  |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: |  |  |
| – Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |  |
| – Other | Manufacture from (5):   * natural fibres not carded or combed or otherwise processed for spinning, * chemical materials or textile pulp, or * paper–making materials |  |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from (5):   * natural fibres, * man–made staple fibres not carded or combed or otherwise processed for spinning, * chemical materials or textile pulp, or * paper–making materials |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 5606 | Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of head­ ing No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale–yarn | Manufacture from (5):   * 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 cov­ erings: |  |  |
| – Of needle loom felt | Manufacture from (5):   * natural fibres, or * chemical materials or textile pulp. * However jute fabric may be used as backing |  |
| – Of other felt | Manufacture from (5):   * natural fibres not carded or combed or otherwise processed for spinning, or * chemical materials or textile pulp |  |
| Other | Manufacture from yarn (5). How­ ever 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 (5) | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, raising, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 5805 | Hand–woven tapestries of the types gobelins, flanders, aubusson, beau­ vais and the like, and needle– worked tapestries (for example, pe­ tit point, cross stitch), whether or not made up | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which the value of all the materials used does not ex­ ceed 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 simi­ lar 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 No 5902 | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, rasing, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn (5) |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 5905 | Textile wall coverings: | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, raising, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |
| 5906 | Rubberised textile fabrics, other than those of heading No 5902 | Manufacture from yarn |  |
| 5907 | Textile fabrics otherwise impreg­ nated, coated or covered; painted canvas being theatrical scenery, stu­ dio back–cloths or the like | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing opera­ tions (such as scouring, bleaching, mercerising, heat setting, rasing, ca­ lendering, shrink resistance process­ ing, 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 prod­ uct |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: |  |  |
| Incandescent gas mantles, impreg­ nated | Manufacture from tubular knitted gas mantle fabric |  |
| Other | Manufacture in which all the mate­ rials 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 No 5911 | Manufacture from yarn or waste fabrics or rags of heading No 6310 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Woven fabrics, of a kind com­ monly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 | Manufacture from yarn (5) |  |
| – Other | Manufacture from yarn (5) |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from yarn (5) |  |
| Chapter 61 | Articles of apparel and clothing ac­ cessories, knitted or crocheted: |  |  |
| Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fab­ ric which have been either cut to form or obtained directly to form | Manufacture from fabric |  |
| – Other | Manufacture from yarn (8) |  |
| ex Chapter 62 | Articles of apparel and clothing ac­ cessories, 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 (8) (5) | Manufacture from unembroidered fabric provided the value of the un­ embroidered fabric used does not exceed 40 % of the ex–works price of the product (5) |
| – Other | Manufacture from yarn (8) (5) | Making up followed by printing accompanied by at least two pre­ paratory or finishing operations (such as scouring, bleaching, mercer­ ising, heat setting, raising, calender­ ing, shrink resistance processing, permanent finishing, decatising, im­ pregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex–works price of the prod­ uct |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 6217 | Other made up clothing acces­ sories; parts of garments or of clothing accessories, other than those of heading No 6212 |  |  |
| Embroidered | Manufacture from yarn (8) | Manufacture from unembroidered fabric provided the value of the un­ embroidered fabric used does not exceed 40 % of the ex–works price of the product (8) |
| – Fire–resistant equipment of fab­ ric covered with foil of alumi­ nised polyester | Manufacture from yarn (8) | Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex–works price of the product (8) |
| – Interlinings for collars and cuffs, cut out | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct |  |
| ex Chapter 63 | Other made–up textile articles; sets; worn clothing and worn textile ar­ ticles; rags; except for: | Manufacture in which all the mate­ rials 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 nonwovens | Manufacture from (8):   * natural fibres, or * chemical materials or textile pulp |  |
| Other: |  |  |
| Embroidered | Manufacture from yarn (5) (9) | Manufacture from unembroidered fabric (other than knitted or cro­ cheted) provided the value of the un­ embroidered fabric used does not exceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | Other | Manufacture from yarn (5) (9) |  |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from yarn (5) |  |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; 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 ex­ ceed 40 % of the ex–works price of the product |  |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with acces­ sories, for making up into rugs, ta­ pestries, embroidered table cloths or serviettes, or similar textile arti­ cles, 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; ex­ cept for: | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 |  |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in–soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture in which all the mate­ rials 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 mate­ rials used are classified within a heading other than that of the product |  |
| 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 fi­ bres (5) |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking– sticks, seat–sticks, whips, riding– crops, and parts thereof; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 6601 | Umbrellas and sun umbrellas (in­ cluding walking–stick umbrellas, garden umbrellas and similar um­ brellas) | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| Chapter 67 | Prepared feathers and down and ar­ ticles made of feathers or of down; artificial flowers; articles of human hair | Manufacture in which all the mate­ rials 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 mate­ rials 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 mix­ tures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |  |
| ex 6814 | Articles of mica, including agglom­ erated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (in­ cluding agglomerated or reconsti­ tuted mica) |  |
| Chapter 69 | Ceramic products | Manufacture in which all the mate­ rials 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 mate­ rials used are classified within a heading other than that of the product |  |
| ex 7003, ex 7004  and ex 7005 | Glass with a non–reflecting layer | Manufacture from materials of heading No 7001 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 7006 | Glass of heading No 7003, 7004 or 7005, bent, edgeworked, en­ graved, drilled, enamelled or other­ wise worked, but not framed or fitted with other materials: |  |  |
| – Glass plate substrate coated with dielectric thin film, semi–con­ ductor grade, in accordance with SEMII standards (10) | Manufacture from non–coated glass plate substrate of heading No 7006 |  |
| – Other | Manufacture from materials of heading No 7001 |  |
| 7007 | Safety glass, consisting of tough­ ened (tempered) or laminated glass | Manufacture from materials of heading No 7001 |  |
| 7008 | Multiple–walled insulating units of glass | Manufacture from materials of heading No 7001 |  |
| 7009 | Glass mirrors, whether or not framed, including rear–view mir­ rors | Manufacture from materials of heading No 7001 |  |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other con­ tainers, 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 mate­ rials used are classified within a heading other than that of the product | 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 dec­ oration or similar purposes (other than that of heading No 7010 or 7018) | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product | 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 ex­ ception of silk–screen printing) of hand–blown glassware, pro­ vided the value of the hand– blown glassware does not exceed 50 % of the ex–works price of the product |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:  uncoloured slivers, rovings, yarn or chopped strands, or glass wool |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 71 | Natural or cultured pearls, precious or semi–precious stones, precious metals, metals clad with precious metal, and articles thereof; imita­ tion jewellery; coin; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for conve­ nience of transport | Manufacture in which the value of all the materials used does not ex­ ceed 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 recon­ structed) | Manufacture from unworked pre­ cious or semi–precious stones |  |
| 7106, 7108  and 7110 | Precious metals: |  |  |
| Unwrought | Manufacture from materials not classified within heading No 7106, 7108 or 7110 | Electrolytic, thermal or chemical se­ paration of precious metals of head­ ing No 7106, 7108 or 7110  Or  Alloying of precious metals of head­ ing No 7106, 7108 or 7110 with each other or with base metals |
| Semi–manufactured or in powder form | Manufacture from unwrought pre­ cious metals |  |
| ex 7107, ex 7109  and ex 7111 | Metals clad with precious metals, semi–manufactured | Manufacture from metals clad with precious metals, unwrought |  |
| 7116 | Articles of natural or cultured pearls, precious or semi–precious stones (natural, synthetic or recon­ structed) | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| 7117 | Imitation jewellery | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product | 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 prod­ uct |
| ex Chapter 72 | Iron and steel; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 7207 | Semi–finished products of iron or non–alloy steel | Manufacture from materials of heading No 7201, 7202, 7203,  7204 or 7205 |  |
| 7208 to 7216 | Flat–rolled products, bars and rods, angles, shapes and sections of iron or non–alloy steel | Manufacture from ingots or other primary forms or semi–finished materials of headings No 7206 or 7207 |  |
| 7217 | Wire of iron or non–alloy steel | Manufacture from semi–finished materials of heading No 7207 |  |
| ex 7218 | Semi–finished products | Manufacture from materials of headings No 7201, 7202, 7203,  7204 or 7205 |  |
| 7219 to 7222 | Flat–rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi–finished materials of heading No 7218 |  |
| 7223 | Wire of stainless steel | Manufacture from semi–finished materials of heading No 7218 |  |
| ex 7224 | Semi–finished products | Manufacture from materials of headings No 7201, 7202, 7203,  7204 or 7205 |  |
| 7225 to 7228 | 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 or semi–finished materials of headings No 7206, 7207, 7218 or 7224 |  |
| 7229 | Wire of other alloy steel | Manufacture from semi–finished materials of heading No 7224 |  |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 7301 | Sheet piling | Manufacture from materials of heading No 7206 |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 7302 | Railway or tramway track construc­ tion 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, bed­ plates, ties and other material spe­ cialised for jointing or fixing rails | Manufacture from materials of heading No 7206 |  |
| 7304, 7305  and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading No 7206, 7207, 7218 or  7224 |  |
| ex 7307 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, thread­ ing, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex– works price of the product |  |
| 7308 | Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge–sections, lock– gates, towers, lattice masts, roofs, roofing frame–works, doors and windows and their frames and thresholds for doors, shutters, ba­ lustrades, 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 mate­ rials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used |  |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex–works price of the prod­ uct |  |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture in which:  — all the materials used are classi­ fied 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 prod­ uct |

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| Chapter/heading  (1) | Description of product  (2) | | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 7401 | Copper mattes; cement (precipitated copper) | copper | Manufacture in which all the mate­ rials 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 mate­ rials 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 mate­ rials 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 mate­ rials used are classified within a heading other than that of the product |  |
| 7405 | Master alloys of copper | | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex Chapter 75 | Nickel and articles thereof; except for: | | Manufacture in which:  — all the materials used are classi­ fied 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 prod­ uct |
| 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 mate­ rials used are classified within a heading other than that of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 76 | Aluminium and articles thereof; ex­ cept for: | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct |  |
| 7601 | Unwrought aluminium | Manufacture in which:   * all the materials used are classi­ fied within a heading other than that of the product; and * the value of all the materials used does not exceed 50 % of the ex–works price of the prod­ uct | Manufacture by thermal or electroly­ tic treatment from unalloyed alu­ minium or waste and scrap of alu­ minium |
| 7602 | Aluminium waste and scrap | Manufacture in which all the mate­ rials 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 mate­ rials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product. How­ ever, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of alu­ minium may be used; |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex–works price of the prod­ uct |
| 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 classi­ fied 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 prod­ uct |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 7801 | Unwrought lead: |  |  |
| – Refined lead | Manufacture from ‘bullion’ or ‘work’ lead |  |
| – Other | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used |  |
| 7802 | Lead waste and scrap | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct |  |
| 7901 | Unwrought zinc | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used |  |
| 7902 | Zinc waste and scrap | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8001 | Unwrought tin | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used |  |
| 8002 and  8007 | Tin waste and scrap; other articles of tin | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| Chapter 81 | Other base metals; cermets; articles thereof: |  |  |
| Other base metals, wrought; arti­ cles 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 mate­ rials used are classified within a heading other than that of the product |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| 8206 | Tools of two or more of the head­ ing Nos 8202 to 8205, put up in sets for retail sale | Manufacture in which all the mate­ rials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set pro­ vided their value does not exceed 15 % of the ex–works price of the set |  |
| 8207 | Interchangeable tools for hand tools, whether or not power–oper­ ated, or for machine–tools (for ex­ ample, for pressing, stamping, punching, tapping, threading, dril­ ling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding met­ al, and rock drilling or earth boring tools | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8208 | Knives and cutting blades, for ma­ chines or for mechanical appliances | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct |  |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208 | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used |  |
| 8214 | Other articles of cutlery (for exam­ ple, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and in­ struments (including nail files) | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, handles of base metal may be used |  |
| 8215 | Spoons, forks, ladles, skimmers, cake–servers, fish–knives, butter– knives, sugar tongs and similar kitchen or tableware | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, handles of base metal may be used |  |
| ex Chapter 83 | Miscellaneous articles of base met­ al; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 8302 | Other mountings, fittings and simi­ lar articles suitable for buildings, and automatic door closers | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, the other mate­ rials of heading No 8302 may be used provided their value does not exceed 20 % of the ex–works price of the product |  |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, the other mate­ rials of heading No 8306 may be used provided their value does not exceed 30 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 84 | Nuclear reactors, boilers, machin­ ery and mechanical appliances; parts thereof; except for: | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 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); superheated water boilers | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
| 8403 and  ex 8404 | Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers | Manufacture in which all the mate­ rials used are classified within a heading other than heading No 8403 or 8404 | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 40 % of the ex–works price of the product |  |
| 8407 | Spark–ignition reciprocating or ro­ tary internal combustion piston en­ gines | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 40 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8409 | Parts suitable for use solely or prin­ cipally with the engines of heading No 8407 or 8408 | Manufacture in which the value of all the materials used does not ex­ ceed 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 classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| ex 8413 | Rotary positive displacement pumps | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| ex 8414 | Industrial fans, blowers and the like | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| 8415 | Air conditioning machines, com­ prising a motor–driven fan and ele­ | Manufacture in which the value of all the materials used does not ex­ |  |
|  | ments for changing the tempera­ | ceed 40 % of the ex–works price of |
|  | ture and humidity, including those  machines in which the humidity | the product |
|  | cannot be separately regulated |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8418 | Refrigerators, freezers and other re­ frigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — the value of all the non–origin­ ating materials used does not exceed the value of the origin­ ating 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; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — where, within the above limit, the materials classified within the same heading as the prod­ uct are only used up to a value of 25 % of the ex–works price of the product |  |
| 8420 | Calendering or other rolling ma­ chines, 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; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — where, within the above limit, the materials classified within the same heading as the prod­ uct 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 | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8425 to 8428 | Lifting, handling, loading or un­ loading machinery | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex–works price of the product |  |
| 8429 | Self–propelled bulldozers, angledo­ zers, 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 ex­ ceed 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; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex–works price of the product |  |
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile–drivers and pile–extrac­ tors; snow–ploughs and snow– blowers | 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 value of the materials classi­ fied within heading No 8431 are only used up to a value of 10 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |

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| Chapter/heading  (1) | | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex | 8431 | Parts suitable for use solely or prin­ cipally with road rollers | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 8439 | | Machinery for making pulp of fi­ brous cellulosic material or for making or finishing paper or pa­ perboard | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  | |  | — where, within the above limit, the materials classified within the same heading as the prod­ uct 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 | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  | |  | — where, within the above limit, the materials classified within the same heading as the prod­ uct are only used up to a value of 25 % of the ex–works price of the product |  |
| ex8443 | | Office machines (for example, type­ writers, calculating machines, auto­ matic data processing machines, duplicating machines, stapling ma­ chines) | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 8444 to 8447 | | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| ex 8448 | | Auxiliary machinery for use with machines of headings Nos 8444 and 8445 | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8452 | Sewing machines, other than book–sewing machines of heading No 8440; furniture, bases and cov­ ers specially designed for sewing machines; sewing machine needles: |  |  |
|  | – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture: |  |
|  | — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; |
|  | — where the value of all the non– originating materials used in as­ sembling the head (without motor) does not exceed the val­ ue of the originating materials used; |
|  | — where the thread tension, cro­ chet and zigzag mechanisms used are already originating |
|  | – Other | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 8456 to 8466 | Machine–tools and machines and their parts and accessories of head­ ings Nos 8456 to 8466; except for: | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
|  | * Water–jet cutting machines; * Parts and accessories of water– jet cutting machines | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| 8469 to 8472 | Office machines (for example, type­ writers, calculating machines, auto­ matic data processing machines, duplicating machines, stapling ma­ chines) | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plas­ tics | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| 8482 | Ball or roller bearings | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| 8484 | Gaskets and similar joints of metal sheeting combined with other ma­ terial or of two or more layers of metal; sets or assortments of gas­ kets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| ex 8486 | Machine tools for working any ma­ terial by removal of material, by la­ ser or other light or photon beam, ultrasonic, electrodischarge, electro­ chemical, electron beam, ionic– beam or plasma arc processes and parts and accessories thereof | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| Machine tools for working stone, ceramics, concrete, asbestos–ce­ ment or like mineral materials or for cold working glass and parts and accessories thereof | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | Marking–out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| Moulds, injection or compression types | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| Lifting, handling, loading or un­ loading machinery | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  | — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex–works price of the product |  |
| 8487 | Machinery parts, not containing electrical connectors, insulators, | Manufacture in which the value of all the materials used does not ex­ |  |
|  | coils, contacts or other electrical | ceed 40 % of the ex–works price of |
|  | features, not specified or included elsewhere in this Chapter | the product |
| ex Chapter 85 | Electrical machinery and equip­ ment and parts thereof; sound re­ corders and reproducers, television image and sound recorders and re­ producers, and parts and acces­ sories of such articles; except for: | Manufacture in which   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
| 8501 | Electric motors and generators (ex­ cluding generating sets) | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8502 | Electric generating sets and rotary converters | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8501 or 8503, ta­ ken together, are only used up to a value of 10 % 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 ex­ ceed 40 % of the ex–works price of the product |  |
| ex 8517 | Other apparatus for the transmis­ sion or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmis­ sion or reception apparatus of headings 8443, 8525, 8527 or  8528; | 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 ex­ ceed 25 % of the ex–works price of the product |
| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio–frequency electric amplifiers; electric sound amplifier sets | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % 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 |  |
| 8519 | Sound recording or reproducing apparatus | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — where the value of all the non– originating materials used does not exceed the value of the originating materials used |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8521 | Video recording or reproducing ap­ paratus, whether or not incorpo­ rating a video tuner | 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 ex­ ceed 30 % of the ex–works price of the product |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 or 8521 | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 8523 | Discs, tapes, solid–state non–vola­ tile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the pro­ duction of discs, but excluding products of Chapter 37: |  |  |
|  | – Unrecorded discs, tapes, solid– state non–volatile storage devices and other media for the record­ ing of sound or of other phe­ nomena, but excluding products of Chapter 37; | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
|  | – Recorded discs, tapes solid–state non–volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chap­ ter 37 | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  | — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex–works price of the product |  |
|  | – Matrices and masters for the production of discs, but exclud­ ing products of Chapter 37; | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Proximity cards and ‘smart cards’ with two or more electronic in­ tegrated circuits | Manufacture in which  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
| — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| – ‘Smart cards’ with one electronic integrated circuit | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
| — where, within the above limit, the materials classified within heading No 8541 or 8542, ta­ ken together, are only used up to a value of 10 % of the ex– works price of the product |  |
| 8525 | Transmission apparatus for radio– broadcasting or television, whether or not incorporating reception ap­ paratus or sound recording or re­ producing apparatus; television cameras; digital cameras and video camera recorders | Manufacture:   * in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; * where the value of all the non– originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not ex­ ceed 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; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % 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 |  |
| 8527 | Reception apparatus for radio broadcasting, whether or not com­ bined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — where the value of all the non– originating materials used does not exceed the value of the originating materials used |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8528 | Monitors and projectors, not incor­ porating television reception ap­ paratus; reception apparatus for tel­ evision, whether or not incorpo­ rating radio–broadcast receivers or sound or video recording or repro­ ducing apparatus: |  |  |
| – Monitors and projectors, not in­ corporating television reception apparatus, of a kind solely or principally used in an automatic data–processing system of head­ ing 8471 | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| – Other monitors and projectors, not incorporating television re­ ception apparatus; reception ap­ paratus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing 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 ex­ ceed 25 % of the ex–works price of the product |
| 8529 | Parts suitable for use solely or prin­ cipally with the apparatus of head­ ing Nos 8525 to 8528: |  |  |
|  | – Suitable for use solely or princi­ pally with video recording or re­ producing apparatus | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
|  | – Suitable for use solely or princi­ pally with monitors and projec­ tors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data–processing sys­ tem of heading 8471 | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
|  | – Other | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — where the value of all the non– originating materials used does not exceed the value of the originating materials used |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, and other connectors, junc­ tion boxes), for a voltage exceeding 1 000 Volt | Manufacture:   * in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; * where, within the above limit, the materials classified within heading No 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 ex­ ceed 30 % of the ex–works price of the product |
| 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge sup­ pressors, plugs, sockets, lamp– holders and other connectors, junc­ tion boxes), for a voltage not ex­ ceeding 1 000 Volt; connectors for optical fibres, optical fibre bundles or cables: |  |  |
|  | – Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  | — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex–works price of the product |  |
|  | – Connectors for optical fibres, op­ tical fibre bundles or cables |  |  |
|  | – – Of plastics | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
|  | – – Of ceramics | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
|  | – – Of copper | Manufacture in which: |  |
|  |  | — all the materials used are classi­ fied 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 prod­ uct |

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| Chapter/heading  (1) | | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8537 | | Boards, panels, consoles, desks, ca­ binets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incor­ porating instruments or apparatus of Chapter 90, and numerical con­ trol apparatus, other than switch­ ing apparatus of heading No 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 No 8538 are only used up to a value of 10 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
| ex | 8541 | Diodes, transistors and similar semi–conductor devices, except wa­ fers not yet cut into chips | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
| 8542 | | Electronic integrated circuits: |  |  |
|  | | – Monolithic integrated circuits | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | |  | — where, within the above limit, the materials classified within heading No 8541 or 8542, ta­ ken together, are only used up to a value of 10 % of the ex– works price of the product |  |
|  | | – Multichips which are 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 ex­ ceed 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; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | |  | — where, within the above limit, the materials classified within heading No 8541 or 8542, ta­ ken together, are only used up to a value of 10 % of the ex– works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 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 as­ sembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 40 % of the ex–works price of the product |  |
| 8547 | Insulating fittings for electrical ma­ chines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated dur­ ing moulding solely for purposes of assembly other than insulators of heading No 8546; electrical con­ duit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accu­ mulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not speci­ fied or included elsewhere in this chapter: |  |  |
|  | – Electronic micro assemblies | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct, and | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — within the above limit, the val­ ue of all the materials of head­ ings 8541 and 8542 used does not exceed 10 % of the ex– works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Other | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| ex Chapter 86 | Railway or tramway locomotives, rolling–stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro– mechanical) traffic signalling equip­ ment of all kinds; except for: | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of 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, in­ land waterways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 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 fac­ tories, warehouses, dock areas or airports for short distance trans­ port of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side–cars; side–cars: |  |  |
|  | With reciprocating internal com­ bustion piston engine of a cylinder capacity: |  |  |
|  | Not exceeding 50 cc | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 20 % 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 |  |
|  | Exceeding 50 cc | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % 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 |  |
|  | Other | Manufacture:  — in which the value of all the materials used does not exceed 40 % of the ex–works price of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % 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 |  |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials not classified in heading No 8714 | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
| 8715 | Baby carriages and parts thereof | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4)  [ | |
| 8716 | Trailers and semi–trailers; other ve­ hicles, not mechanically propelled; parts thereof | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| ex 8804 | Rotochutes | Manufacture from materials of any heading including other materials of heading No 8804 | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| 8805 | Aircraft launching gear; deck–ar­ restor or similar gear; ground fly­ ing trainers; parts of the foregoing articles | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
| ex Chapter 90 | Optical, photographic, cinemato­ graphic, measuring, checking, pre­ cision, medical or surgical instru­ ments and apparatus; parts and ac­ cessories thereof; except for: | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising ma­ terial; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such ele­ ments of glass not optically worked | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not op­ tically worked | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 40 % of the ex–works price of the product |  |
| ex 9005 | Binoculars, monoculars, other opti­ cal telescopes, and mountings therefor, except for astronomical refracting telescopes and mount­ ings therefor | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the non–origin­ ating materials used does not exceed the value of the origin­ ating materials used |  |
| ex 9006 | Photographic (other than cinemato­ graphic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flash­ bulbs. | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the non–origin­ ating materials used does not exceed the value of the origin­ ating materials used |  |
| 9007 | Cinematographic cameras and pro­ jectors, whether or not incorpo­ rating sound recording or reprodu­ cing apparatus | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct; |  |
|  |  | — the value of all the non–origin­ ating materials used does not exceed the value of the origin­ ating materials used |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 9011 | Compound optical microscopes, in­ cluding those for photomicrogra­ phy, cinephotomicrography or mi­ croprojection | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct; |  |
|  |  | — the value of all the non–origin­ ating materials used does not exceed the value of the origin­ ating materials used |  |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 9015 | Surveying (including photogram­ metrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical in­ struments and appliances, exclud­ ing compasses; rangefinders | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 40 % of the ex–works price of the product |  |
| 9017 | Drawing, marking–out or mathem­ atical calculating instruments (for example, drafting machines, panto­ graphs, protractors, drawing sets, slide rules, disc calculators); instru­ ments for measuring length, for use in the hand (for example, mea­ suring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterin­ ary sciences, including scintigraphic apparatus, other electro–medical apparatus and sight–testing instru­ ments: |  |  |
| – Dentists' chairs incorporating dental appliances or dentists' spittoons | Manufacture from materials of any heading, including other materials of heading No 9018 | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
|  | – Other | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| 9019 | Mechano–therapy appliances; mas­ sage apparatus; psychological apti­ tude–testing apparatus; ozone ther­ apy, oxygen therapy, aerosol ther­ apy, artificial respiration or other therapeutic respiration apparatus | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 25 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| 9024 | Machines and appliances for testing the hardness, strength, compressi­ bility, elasticity or other mechanical properties of materials (for exam­ ple, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrom­ eters, barometers, hygrometers and psychrometers, recording or not, and any combination of these in­ struments | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032. | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 9027 | Instruments and apparatus for phy­ sical or chemical analysis (for ex­ ample, polarimeters, refractometers, spectrometers, gas or smoke analy­ sis apparatus); instruments and ap­ paratus for measuring or checking viscosity, porosity, expansion, sur­ face tension or the like; instru­ ments 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 ex­ ceed 40 % of the ex–works price of the product |  |
| 9028 | Gas, liquid or electricity supply or production meters, including cali­ brating meters therefor: |  |  |
|  | – Parts and accessories | Manufacture in which the value of all the materials used does not ex­ ceed 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; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % 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 |  |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed in­ dicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and ap­ paratus for measuring or checking electrical quantities, excluding me­ ters of heading No 9028; instru­ ments and apparatus for measuring or detecting alpha, beta, gamma, X- ray, cosmic or other ionising radia­ tions | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 9031 | Measuring or checking instruments, appliances and machines, not spec­ ified or included elsewhere in this Chapter; profile projectors | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| 9033 | Parts and accessories (not specified or included elsewhere in this Chap­ | Manufacture in which the value of all the materials used does not ex­ |  |
|  | ter) for machines, appliances, in­ | ceed 40 % of the ex–works price of |
|  | struments or apparatus of Chapter 90 | 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 ex­ ceed 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; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % 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 |  |
| 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; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % 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 |  |
| 9110 | Complete watch or clock move­ ments, unassembled or partly as­ sembled (movement sets); incom­ plete 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 No 9114 are only used up to a value of 10 % of the ex–works price of the product | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| 9111 | Watch cases and parts thereof | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| 9112 | Clock cases and cases of a similar type for other goods of this Chap­ ter, and parts thereof | Manufacture in which:  — all the materials used are classi­ fied within a heading other than that of the product; | Manufacture in which the value of all the materials used does not ex­ ceed 30 % of the ex–works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex–works price of the prod­ uct |  |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: |  |  |
| – Of base metal, whether or not gold–or silver–plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |  |
| – Other | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| Chapter 92 | Musical instruments; parts and ac­ cessories of such articles | Manufacture in which the value of all the materials used does not ex­ ceed 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 ex­ ceed 50 % of the ex–works price of the product |  |
| ex Chapter 94 | Furniture; bedding, mattresses, mat­ tress 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; ex­ cept for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 9401 and  ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m2 or less | Manufacture in which all the mate­ rials used are classified in a heading other than that of the product  or | Manufacture in which the value of all the materials used does not ex­ ceed 40 % of the ex–works price of the product |
|  |  | Manufacture from cotton cloth al­ ready made up in a form ready for use of heading No 9401 or 9403, provided: |  |
|  |  | — its value does not exceed 25 % of the ex–works price of the product; |  |
|  |  | — all the other materials used are already originating and are clas­ sified in a heading other than heading No 9401 or 9403 |  |
| 9405 | Lamps and lighting fittings includ­ ing searchlights and spotlights and parts thereof, not elsewhere speci­ fied 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 ex­ ceed 50 % of the ex–works price of the product |  |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not ex­ ceed 50 % of the ex–works price of the product |  |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; ex­ cept for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 9503 | – Other toys; reduced–size (‘scale’) models and similar recreational models, working or not; puzzles of all kinds | Manufacture in which: |  |
|  | — all the materials used are classi­ fied 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 prod­ uct |
| ex 9506 | Golf clubs and parts thereof | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex Chapter 96 | Miscellaneous manufactured arti­ cles; except for: | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product |  |
| ex 9601 and  ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from ‘worked’ carving materials of the same heading |  |
| ex 9603 | Brooms and brushes (except for be­ soms 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 ex­ ceed 50 % of the ex–works price of the product |  |
| 9605 | Travel sets for personal toilet, sew­ ing or shoe or clothes cleaning | Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non–originating articles may be incorporated, provided their total value does not exceed 15 % of the ex–works price of the set |  |
| 9606 | Buttons, press–fasteners, snap–fas­ teners and press–studs, button moulds and other parts of these ar­ ticles; button blanks | Manufacture in which:  — all the materials used are classi­ fied 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 prod­ uct |
| 9608 | Ball–points pens; felt–tipped and other porous–tipped pens and mar­ kers; 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 ar­ ticles, other than those of heading No 9609 | Manufacture in which all the mate­ rials used are classified within a heading other than that of the product.  However, nibs or nib–points classi­ fied within the same heading may be used |  |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink– pads, whether or not inked, with or without boxes | Manufacture in which:   * all the materials used are classi­ fied 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 prod­ uct |  |

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| Chapter/heading  (1) | Description of product  (2) | Working or processing carried out on non–originating materials that confers originating status  (3) or (4) | |
| ex 9613 | Lighters with piezo–igniter | Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex–works price of the prod­ uct |  |
| 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 mate­ rials used are classified within a heading other than that of the product |  |

1. For the special conditions relating to ‘specific processes’ see Introductory Notes 7.1 and 7.3.
2. For the special conditions relating to ‘specific processes’ see Introductory Note 7.2.
3. In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.
4. The following foils shall be considered as highly transparent: foils, the optical dimming of which — measured according to ASTM-D 1003-16 by Gardener Hazemeter (i.e. Hazefactor) — is less than 2 percent.
5. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
6. Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.
7. A ‘group’ is regarded as any part of the heading separated from the rest by a semi-colon.
8. See Introductory Note 6.
9. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

SEMII-Semiconductor Equipment and Materials Institute Incorporated

**ANNEX II (A)**

# Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status, according to Article 8(2) of this Origin Reference Document

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

Common provisions

* 1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
  2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

‘Derogation — Annex II(a) of Protocol 1: materials of HS heading No …, originating from … used.’

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 20 of this Origin Reference Document, or shall be added to the origin declaration referred to in Article 24 of this Origin Reference Document.

| Chapter/heading | Description of product | Working or processing, carried out on non–originating materials, which confers originating status |
| --- | --- | --- |
| ex Chapter 4 | Dairy produce,–with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture in which all the materials of Chapter 4 used are wholly obtained |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which all the materials of Chapter 6 used are wholly obtained. |
| ex Chapter 8 | Edible fruit and nuts; peel of citrus fruits or mel­ ons,  – 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, |
| ex 1101 to ex 1104 | Products of the milling industry, of cereals other than rice | Manufacture from cereals of Chapter 10, other than rice of heading 1006 |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture from materials of any heading except that of the product |
| 1301 | Lac; natural gums, resins, gum–resins and oleores­ ins (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; pectic substances, pec­ tinates 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 modi­ fied;  – 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, ba­ bassu, tung and oiticica oil, myrtle wax and Ja­ pan wax, fractions of jojoba oil and oils for tech­ nical or industrial uses other than the manufac­ ture of foodstuffs for human consumption | Manufacture from materials of any subheading ex­ cept that of the product |
|  | – other than olive oils under headings 1509 and 1510 | Manufacture from materials of any heading except that of the product |
| ex 1516 | Animal or vegetable fats and oils and their frac­ tions, partly or wholly hydrogenated, inter–esteri­ fied, re–esterified or elaidinised, whether or not re­ fined, but not further prepared:  – fats and oils and their fractions of hydrogenated castor oil, so called ‘opal wax’ | Manufacture from materials classified in a heading other than that of the product |
| ex Chapter 18 | Cocoa and cocoa preparations,  – with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture from materials of any heading, except that of the product |
| ex 1901 | Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted ba­ sis, not elsewhere specified or included; food pre­ parations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight cal­ culated on a totally defatted basis, not elsewhere specified or included.  – with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture from materials of any heading, except that of the product |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ra­ violi, cannelloni; couscous, whether or not pre­ pared |  |
| – containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the products of Chapter 11 used are originating |
| – containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which:   * all the products of Chapter 11 used are origin­ ating, * all the materials of Chapters 2 and 3 used are wholly obtained |
| 1903 | Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:  – with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight | Manufacture from materials of any heading, except that of the product |
| 1904 | Prepared foods obtained by the swelling or roast­ ing of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre–cooked or otherwise prepared, not elsewhere specified or included:  – with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture:   * from materials of any heading, except those of heading 1806, * in which all the products of Chapter 11 used are originating |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; commu­ nion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture in which all the products of Chapter 11 used are originating |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants:   * from materials other than those of subheading 0711.51 * from materials other than of headings 2002, 2003, 2008 and 2009 * with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture in which the value of all the materials used does not exceed 60 % of the ex–works price of the product |

|  |  |  |
| --- | --- | --- |
| Chapter/heading | Description of product | Working or processing, carried out on non–originating materials, which confers originating status |
| ex Chapter 21 | Miscellaneous edible preparations:  – with a content of materials of Chapters 4 and 17 not more than 20 % by weight | Manufacture in which the value of all the materials used does not exceed 60 % of the ex–works price of the product |
| ex Chapter 23 | Residues and waste from the food industries; pre­ pared animal fodder:  – with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight | Manufacture in which the value of all the materials used does not exceed 60 % of the ex–works price of the product |

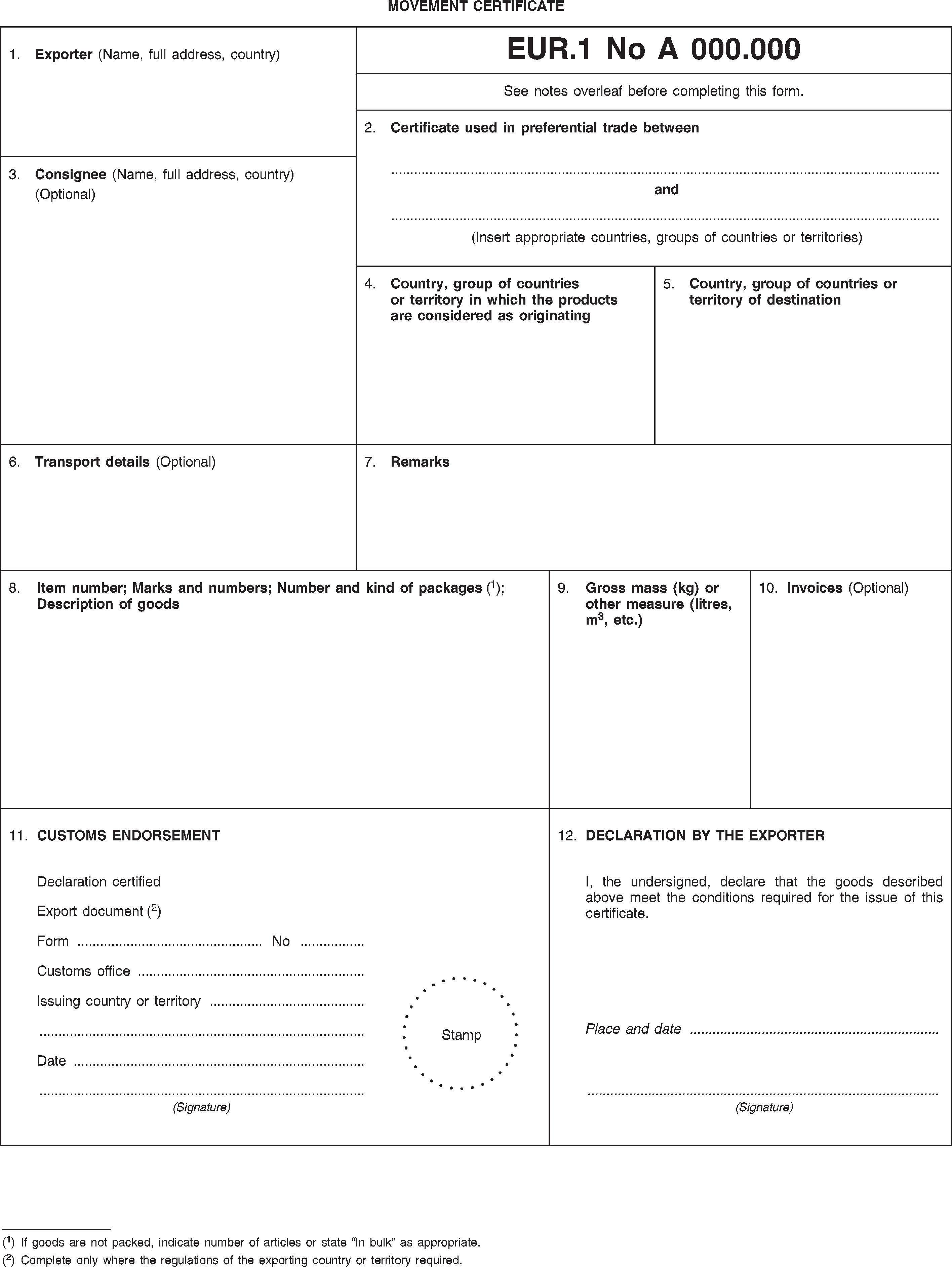
**ANNEX III**

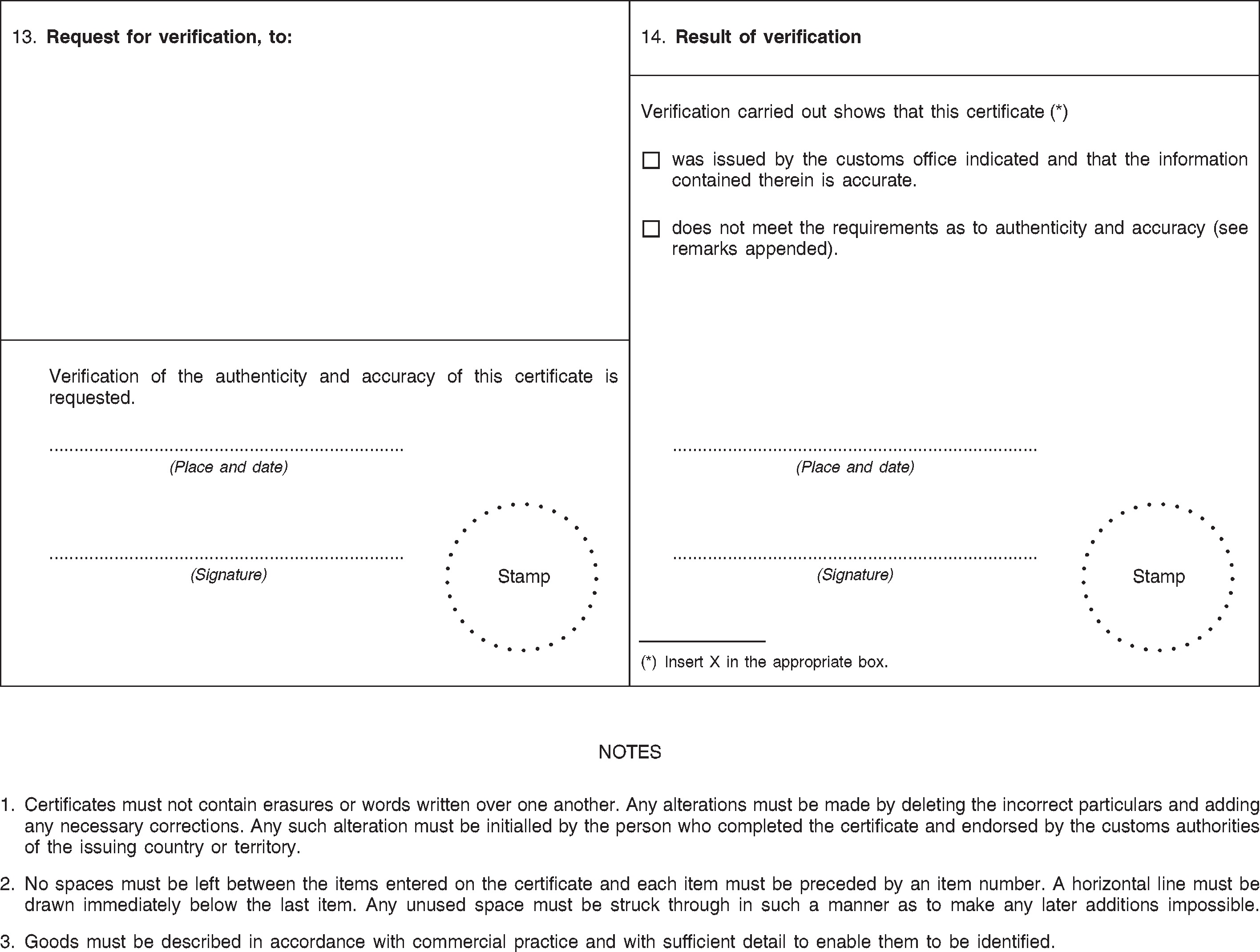
**Form for movement certificate**

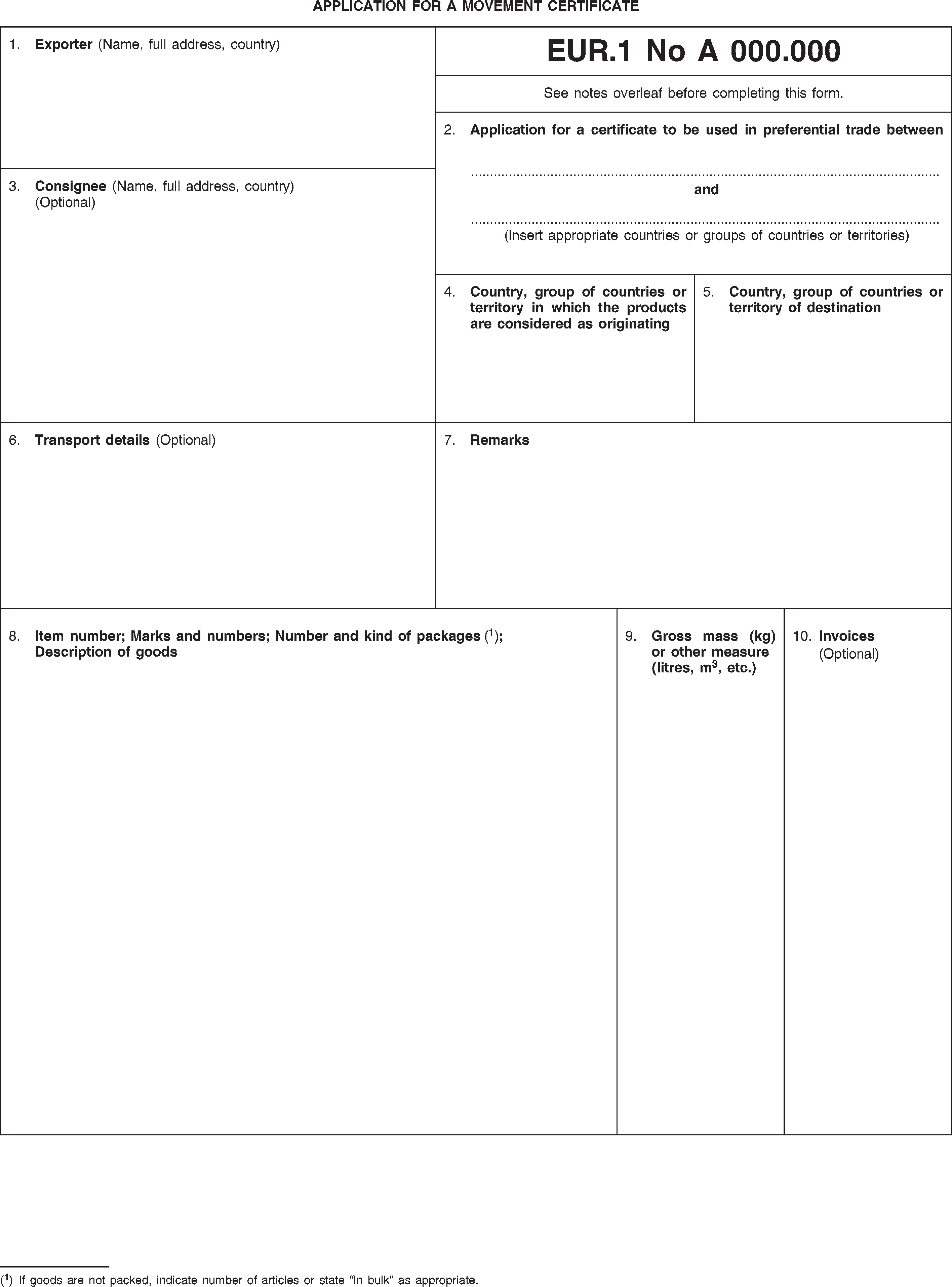
1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.

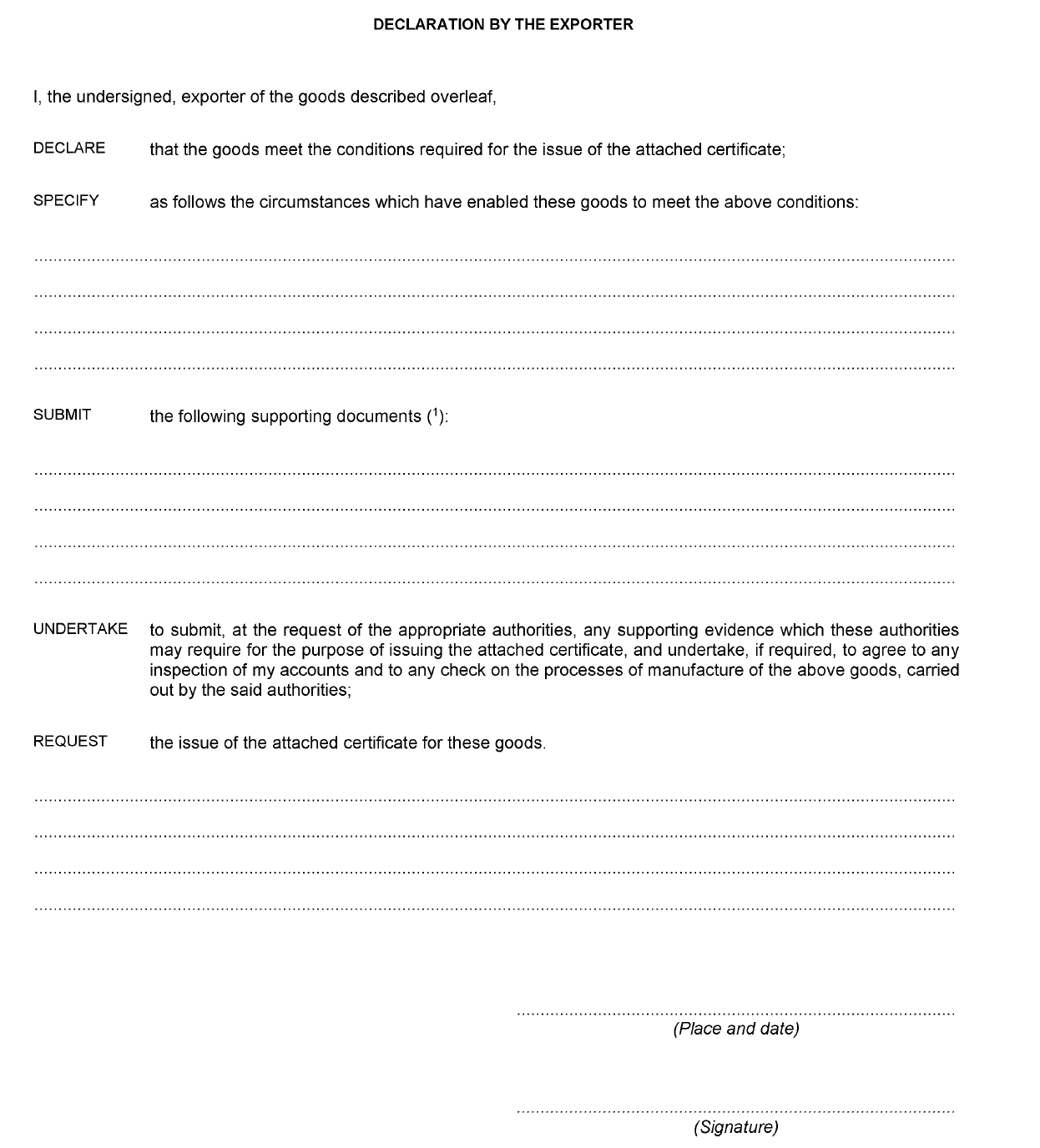
2. Each certificate shall measure 210 × 297 mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m2. It shall have a printed green guilloche pattern background making 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.









**ANNEX IV**

**Origin declaration**

The origin 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.

English version

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

Portuguese version

O abaixo–assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira no. … (1)), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial … (2).

........................................................................... (3) (Place and date) ........................................................................... (4) (Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

Notes (1) When the origin declaration is made out by an approved exporter within the meaning of Article 25 of this Origin Reference Document, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. (2) Origin of products to be indicated. (3) These indications may be omitted if the information is contained on the document itself. (4) See Article 24(5) of this Origin Reference Document. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**ANNEX V A**

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

I, the undersigned, declare that the goods listed on this invoice………………………..(1) were produced in

…………………………………………………………………………………………..(2) and satisfy the rules of origin governing preferential trade between the said country/territory of production and the UK.

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

……………………………………………(3)…………………………………………………………...……….(4)

……………………………….(5)

*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.

(1) 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 32(3) of this Origin Reference Document), the name of the document concerned shall be mentioned instead of the word “invoice”.

(2) The UK, SACU Member State, Mozambique, the EU, Member State, OCT or other ACP EPA State. Where a SACU Member State or Mozambique, OCT or another ACP EPA State is given, a reference must also be made to the UK customs office holding any EUR.1(s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

(3) Place and date.

(4) Name and function in company.

(5) Signature.

**ANNEX V B**

**Supplier declaration for products not having preferential origin status**

I, the undersigned, declare that goods listed on this invoice…………………………(1) were produced in

……………………………………………………………………………………...…(2) and incorporate the following components or materials which do not have a SACU Member State or Mozambique, other ACP EPA State, OCT, UK or EU origin for preferential trade:

……………………………………(3)……………………………………(4)……………………………………(5)

………………………………………………………………………………………………………………………

………………………………………………………………………………………………………………………

……………………………………………………………………………………………………………………(6)

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

…………………………………………………………..(7)…………………………………………………......(8)

………………………………………………………………………………………………………………,...…(9)

*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.

(1) 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 32(3) of this Origin Reference Document), the name of the document concerned shall be mentioned instead of the word “invoice”.

(2) The UK, EU, Member State, SACU Member State, Mozambique, OCT or another ACP EPA State.

(3) 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.

(4) Customs values to be given only if required.

(5) 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”.

(6) “and have undergone the following processing in [UK] [the EU] [Member State] [SACU Member State] [Mozambique] [OCT] [other ACP EPA State]…………………………….. “, to be added with a description of the processing carried out if this information is required.

(7) Place and date.

(8) Name and function in company.

(9) Signature.

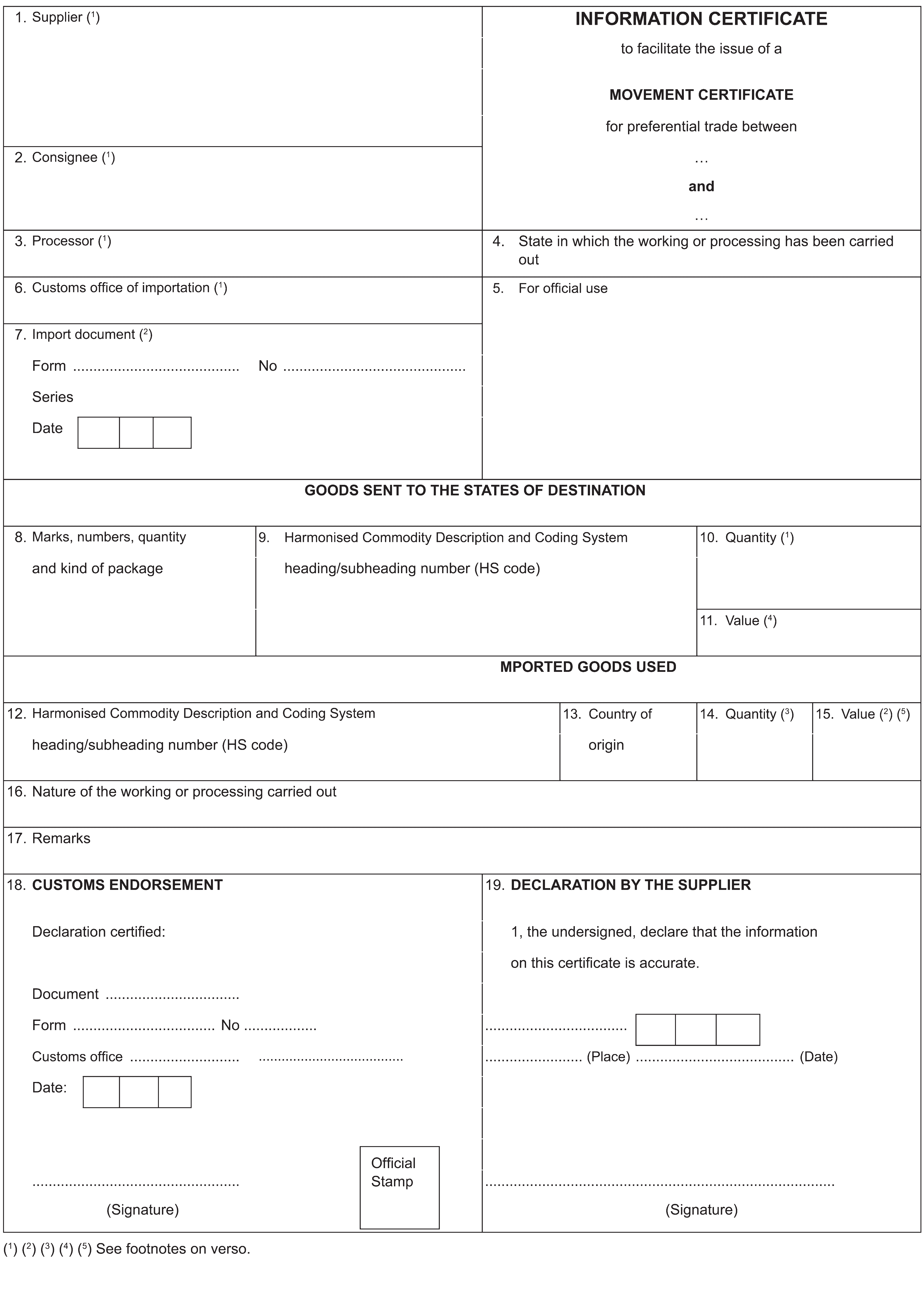
**ANNEX VI**

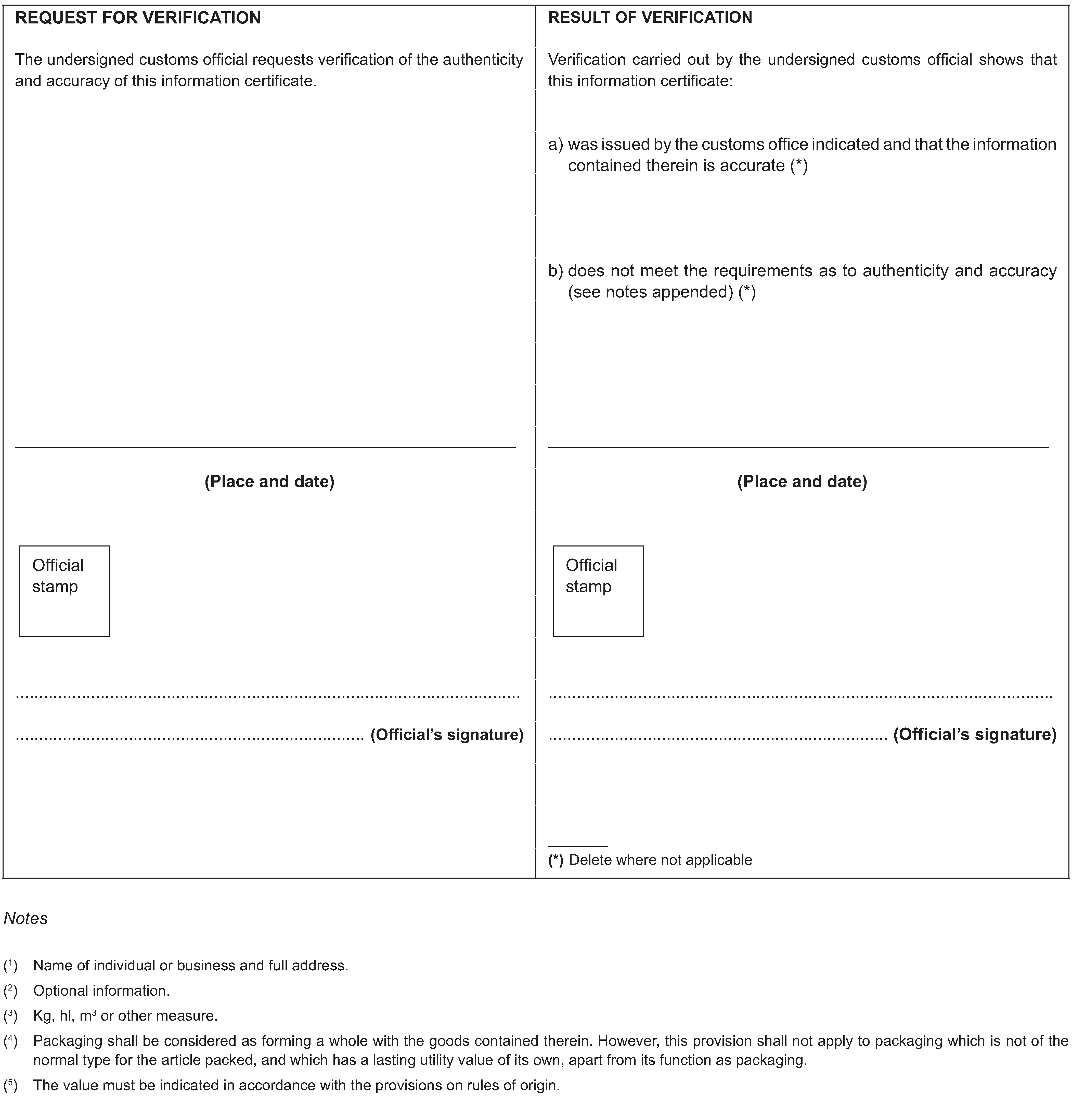
**Information certificate**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement 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/m2.

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.





**ANNEX VII**

**Overseas countries and territories**

Within the meaning of this Origin Reference Document ‘overseas countries and territories’ shall mean the countries and territories listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:

— Greenland.

2. Overseas countries and territories that have special relations with the French Republic:

— New Caledonia and Dependencies,

— French Polynesia,

— French Southern and Antarctic Territories,

— Wallis and Futuna Islands,

— Saint Barthelemy,

— Saint Pierre and Miquelon.

3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:

— Aruba,

— Bonaire,

— Curaçao,

— Saba,

— Sint Eustatius,

— Sint Maarten.

4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:

— Anguilla,

— Bermuda

— Cayman Islands,

— Falkland Islands,

— South Georgia and South Sandwich Islands,

— Montserrat,

— Pitcairn,

— Saint Helena and its Dependencies,

— British Antarctic Territory,

— British Indian Ocean Territory,

— Turks and Caicos Islands,

— British Virgin Islands.

1. The commitments to provide administrative cooperation between the UK and other ACP EPA States may be found within their respective protocols on rules of origin and administrative cooperation. [↑](#footnote-ref-1)
2. In instances where the EU signed an agreement/arrangement on administrative cooperation before the EU-SADC EPA ceased to apply to the UK and the UK had signed an agreement/arrangement on administrative cooperation to replace those agreements/arrangements at the entry into force of the Agreement, the 5 year period starts at the time of signature of the agreement/arrangement by the EU. The Parties agree to enter into consultations for an early implementation of the cumulation provisions where agreements/arrangements on administrative cooperation are signed after the EU-SADC EPA ceases to apply to the UK. [↑](#footnote-ref-2)
3. the Cook Islands, Fiji, Kiribati, the Marshall Islands, the Federated States of Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, the Solomon Islands, Tonga, Tuvalu and Vanuatu. [↑](#footnote-ref-3)
4. The Parties acknowledge the aim of maintaining the existing rights and obligations between them, and that it is envisaged that the United Kingdom and European Union will enter into a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994. In light of this, unless and until that agreement is applicable, cumulation (provided for in paragraphs 2 to 6 of this Article) with respect to the European Union may nonetheless continue to be simultaneously applied for an interim period of three years, provided that the United Kingdom and the European Union have arrangements on administrative cooperation which ensure correct implementation of this Article and that a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between SACU, Mozambique and the European Union. No later than six months before the end of the interim period, the Parties shall consult as to whether the period should be extended. This provision may be modified, and the interim period extended, by decision of the Trade and Development Committee. Should such modification be required, the Parties shall aim to put in place arrangements that are no less beneficial in respect of trade between them [↑](#footnote-ref-4)
5. For the purpose of the implementation of this specific exclusion, UK non preferential rules of origin shall apply. [↑](#footnote-ref-5)
6. An enhanced arrangement is one provided for in the Trade Preference Scheme for developing countries , where a country or territory is granted more preferential import duty arrangements, than it would otherwise receive under the scheme, provided it meets the specified conditions for “enhanced preferences” as defined in Regulation 9 of The Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023. [↑](#footnote-ref-6)
7. For the purpose of the implementation of this specific exclusion, UK non preferential rules of origin shall apply. [↑](#footnote-ref-7)
8. For the purpose of the implementation of this specific exclusion, UK non preferential rules of origin shall apply. [↑](#footnote-ref-8)