



# PROTOCOL No. 1 LOME IV CONVENTION

*The Rules of Origin*

*Manual for the use of officials,  
exporters and producers*



European Commission



Secretariat of the  
ACP Group of States

**PROTOCOL No. 1  
Lomé IV Convention**

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# **PREFACE**

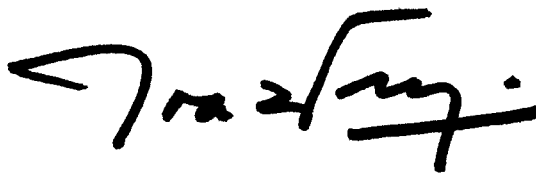
## PREFACE

*In an era of globalisation and increased competition, smooth and gradual integration into the world economy is a major challenge facing the countries of Africa, the Caribbean and the Pacific (ACP). To integrate better into the global economy, ACP countries must increase the competitiveness of their economies. Trade preferences, while not being a substitute for competitiveness, do confer an additional market advantage on competitive production.*

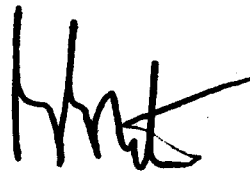
*Trade preferences granted by the European Union to products originating in ACP countries in the framework of the Lomé Convention are an important element of ACP-EU development co-operation. This preferential access covers most products imported from ACP countries into the EU market. The rules of origin stipulate the conditions under which this preferential access is to be enjoyed by the beneficiary countries. To enable ACP exporters to take full advantage of these preferences, they need to know the rules so that they can play by them. These rules help ensure that the preferential trade arrangements function properly and remain legitimate.*

*This is why the Lomé Convention sets out, under its Protocol no. 1, the rules and methods of administrative co-operation. These rules are rather complex, particularly for the business community in the ACP countries which must use them and for the customs authorities who must implement them. However, it is essential for officials and economic operators both in the ACP States and in the EU to be fully aware of the rules of the system and how they must be applied. To this end, the ACP Group and the EU agreed to publish a Manual on Protocol no. 1 of the Lomé Convention. This Manual constitutes a first draft to be improved upon on the basis of information and feedback received from a large audience – ACP and EU officials and economic operators.*

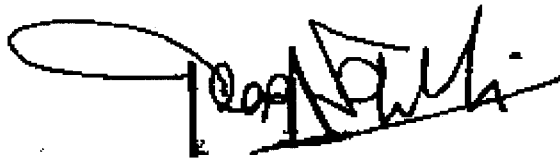
*We sincerely hope that this manual will facilitate the understanding of the rules of origin under the Lomé Convention.*



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# INTRODUCTION

## Introduction

### WHAT IS PROTOCOL No. 1?

Protocol No. 1 to the Lomé Convention sets out the origin provisions and the arrangements for cooperation between the Contracting Parties (the Community and its member states, and the ACP States) for the proper administration and application of the Protocol.

The fourth Convention was signed at Lomé, the capital of Togo, in December 1989. In addition to innovations such as the formal inclusion of a mechanism to support the structural adjustment of the economies of the ACP States, a number of elements were strengthened in the Lomé IV Convention, including Protocol No. 1. In November 1995 further revisions were incorporated by the agreement signed in Mauritius.

Not only has the presentation of the Protocol changed since Lomé III, but the following changes have been made to the content:

- **the introduction of a single list of specific processing operations** based on the new customs nomenclature, the Harmonised System (HS), replaces the “negative” and “positive” lists of Lomé III;
- **the requirements concerning the degree of working or processing have been made more flexible** by doubling the margin of tolerance for non-originating inputs to 15%, (amended from 10% in November 1995). abolishing the double threshold rule for a number of products and lowering the percentage value-added requirement for others;
- **the origin criteria for fishery products have been made more liberal** in so far as ACP countries can now charter third country vessels, and a quota of automatic derogations has been opened for canned tuna; and,
- **the procedures for obtaining derogations to the basic rules for ACP exports have been completely revised** to make the system easier. The derogation will be virtually automatic if the local value-added reaches 45% of the finished product, and will be deemed such if there is no response from the Community within sixty working days of the date of the request. Its normal duration will be five years with the possibility of an extension if necessary. For canned tuna and tuna loins requests for derogations shall be automatically granted within specified annual quotas.

## Introduction

### WHAT IS THE PURPOSE OF THIS MANUAL?

THE PURPOSE OF THIS MANUAL is to provide an understandable reference guide to Protocol No. 1. It is not intended to replace Protocol No. 1, but to be used with it.

Its aim is that as an exporter, producer or official of the Customs Authorities, you will be able to interpret and apply Protocol No. 1 more easily by reference to this manual.

Its objectives are to ensure that as an exporter or producer you:

- are fully aware of the conditions to be complied with to secure preferential access to the Community;
- understand how products can be “originating” either by being “wholly obtained” or by undergoing “sufficient working or processing”;
- understand the documentation for declaration of the origin of products;
- are aware of the benefits to you and your customer of preferential access to the Community

The objectives for Customs Officials are to provide;

- a quick and concise guide to the procedures followed by exporters and producers; and
- a guide to the basic customs procedures in relation to Protocol No. 1.

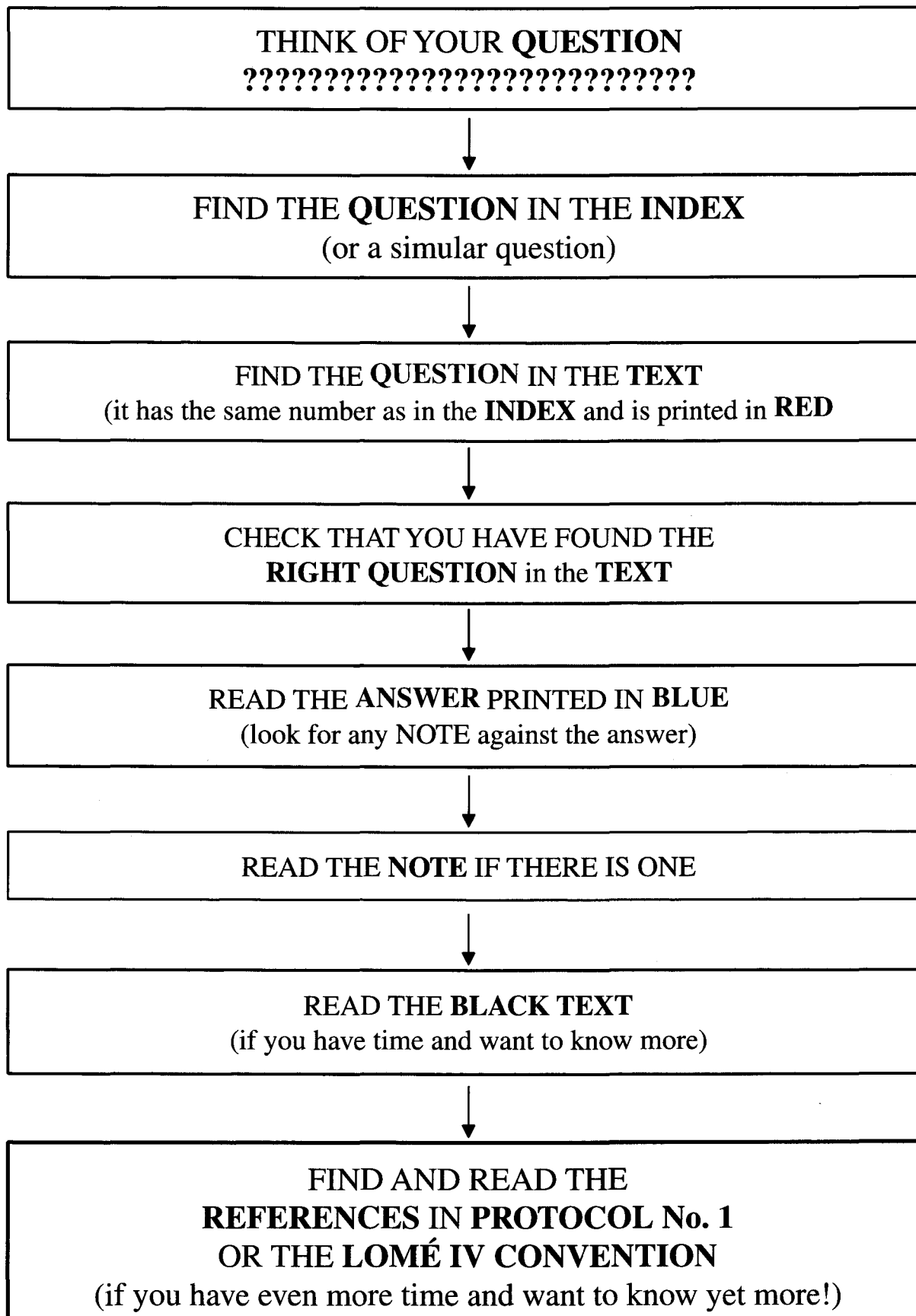
Preferential trade agreements are made to help promote trade between partners. The preferential trade provisions of the Lomé Convention are based on the principle of free access to the Community market for products originating in the ACP States, with special provisions for agricultural products and a safeguard clause. (TARIC).

In view of the ACP States’ present development needs, the arrangements do not comprise any element of reciprocity as regards free access. They are also based on the principle of non-discrimination by the ACP States between the Member States or vice versa.

**Awareness of the advantages that such agreements offer can help accelerate the growth of your country’s trade with the Community** although whilst such agreements may make trade easier, they cannot create it artificially. The trade preferences can only work to their full extent if, as an exporter or producer, you are aware of how to obtain the benefits that the arrangements offer.

**This manual, though, is not a legally binding document but only an interpretation of the rules.**

**HOW TO USE THIS MANUAL  
A SUMMARY**





## HOW TO USE THIS MANUAL

The MANUAL is in a QUESTION and ANSWER format, based on the specific provisions of Protocol No. 1, although it does not follow the order of the Titles and Articles in the Protocol.

The questions in the INDEX of CONTENTS are repeated in the TEXT.

**All the QUESTIONS in the TEXT are in RED for quick identification and are in numerical sequence from 1 to 58.**

**Concise ANSWERS are printed in BLUE underneath the question. In general, this may be all you need.**

**All the QUESTIONS AND ANSWERS ARE ON THE RIGHT HAND PAGES.**

**The LEFT HAND PAGES may contain flow charts, examples or samples of forms or may sometimes be blank. These blank pages are useful for your own notes.**

Following on from the concise answer is more information in BLACK. Mostly, this is optional reading, showing source references if you want to explore the subject even further than the manual can go.

**Sometimes, though, the ANSWER refers to a NOTE which you will find at the start of the BLACK TEXT. It is important that you read the NOTE.**

The manual is designed to be either:

- a quick reference book when you need an immediate answer; or
- a self instruction manual for you to work through and test yourself by trying to answer the questions in the index, then checking the answer in the text to see how well you did.

The aim of the manual is to give you as thorough an understanding of Protocol No. 1 as you may need. Each answer is followed by the relevant Article(s) number of the Protocol, and the other references will take you to the text and the Annexes of the Lomé IV Convention.

If you still cannot find the answer to your question, or if you are unsure about the interpretation of the answer in the manual, or of Protocol No. 1, then contact your nearest Delegation of the European Commission or the European Commission in Brussels.

**THE MANUAL WILL ANSWER AS MUCH OR AS LITTLE AS YOU WISH.**

## GLOSSARY

<b>ACP States</b>	the 48 African, 15 Caribbean and 8 Pacific countries who are signatories to the Lomé IV Convention. (See Annex 1)
<b>chapters and headings</b>	the four digit codes used in the Nomenclature which makes up the Harmonized Commodity Description and Coding System (the Harmonized System).
<b>classified</b>	the classification of a product or material under a particular heading.
the <b>“Committee”</b>	the Customs Cooperation Committee set up to ensure correct and uniform application of Protocol No 1 and administrative cooperation.
the <b>Community</b>	also referred to as the European Community (EC), the Common Market or still sometimes as the European Economic Community (EEC). There are two policy-making bodies: the Council of Ministers and an executive commission in Brussels. In 1992 the Treaty of the European Union was established with specific objectives being assigned to Community action. It also provides the basis for the EC's cooperation strategy in favour of developing countries.
<b>cumulation</b>	working or processing carried out in the ACP States on 'wholly obtained' products from the Community or the OCT or on products which have already undergone working or processing in the Community or OCT are considered as having undergone working or processing in the ACP States. Revisions to the Lomé IV Convention signed in Mauritius in November 1995 extended cumulation to include products originating in specific neighbouring developing countries belonging to a coherent geographical entity.
<b>customs value</b>	the customs value originally laid down in the Convention concerning the valuation of goods for customs purposes signed in Brussels in December 1950. Subsequently the GATT (Article VII) set out general principles of valuation for customs purposes which include that the value of goods for customs purposes should be based on the actual value of the goods and not on arbitrary or fictitious values, nor on the value of similar, domestically-produced goods. The subsequent Customs Valuation Code altered Article VII by requiring that customs duties be based on the price actually paid for the goods when sold for export. It also established specific alternative means of determining the value when the actual price is not available.
<b>derogation</b>	temporary lessening, in terms of relaxation, of the law or rules.
<b>ECU</b>	European Currency Unit, used by business and the Community as a denominator for financial transactions. It may be used like any other currency in international transactions.
<b>EUR 1</b>	the movement certificate used for documentary evidence of the originating status of products.

<b>EUR 2</b>	the form used as documentary evidence for low value or postal consignments.
<b>ex-works price</b>	the price (including packing but excluding any internal taxes refunded or refundable on exportation) paid or to be paid to the manufacturer who carried out the most recent process of manufacture on the products, provided the price includes the value of all the products used in manufacture.
<b>free zone</b>	areas where goods may be temporarily held free of customs duties and tax before importation into the country of final destination. Processing may be carried out in a free zone, subject to certain conditions.
<b>GATT</b>	General Agreement on Tariffs and Trade. A formal, multilateral agreement aimed at liberalizing and expanding world trade. The rules of the GATT provide specific disciplines over the use of trade barriers and help reduce confusion and uncertainty in the international trade arena. The GATT also provides a forum in which countries can resolve trade disputes and negotiate progressive liberalization of tariff and non-tariff trade barriers.
<b>Harmonized system</b>	the classification of goods for customs statistics and transport purposes which is used for the greater part of world trade. All products are classified within some 11,000 codes grouped under 97 Chapters. It can be used at 4, 6, 8 or more digit levels. For origin purposes only 4 digits are necessary.
<b>list rule</b>	the rule, specified in column 3 of the list of working and processing to be carried out to confer originating status on products.
<b>Lomé IV</b>	the convention signed, in December 1989, (with revisions agreed in November 1995) by the ACP and EC States designed to set up the framework for this cooperation including, in particular, a preferential trade agreement.
<b>manufacture</b>	covers any processing, working, specific operations or assembly (except for the minimal processes listed in Part A – Question 6 of this manual) carried out in the ACP States.
<b>materials</b>	any products, ingredients, raw materials, parts or components used in manufacturing a finished product.
<b>neutral elements</b>	elements such as electrical power, fuel, plant and equipment and machines and tools used to obtain goods but which do not enter into the final composition of the goods.
<b>non-originating products</b>	products which cannot be shown to meet either conditions (a) or (b) below.
<b>OCT</b>	the countries and territories referred to in Part Four of the Treaty establishing the European Community (see Annex 1).

<b>originating products</b>	(a) products which have been 'wholly obtained' in the ACP States (see Part A – Question 3 of this manual); or (b) products which incorporate materials not 'wholly obtained' in the ACP States but where the material has been 'sufficiently worked or processed' in the ACP States (see Part A – Question 5 of this manual).
<b>products</b>	final or finished products and materials exported to another country.
<b>TARIC</b>	the fully integrated customs tariff including all tariff provisions applied by the European Community.
<b>value</b>	the customs value at the time of import of the non-originating materials used, or if this is not known and cannot be ascertained, the first verifiable price paid for the materials in the territory concerned.
<b>value tolerance</b>	the provision which allows non-originating materials to the value of 15% of the ex- works price of the final product to be used in the manufacture. (See Part A – Question 8).

**PROTOCOL No. 1 – Lomé IV Convention**  
**The Rules of Origin**  
**Manual for the use of officials,**  
**exporters and producers.**

**Introduction**

What is Protocol No. 1?	1
What is the purpose of this manual?	3
How to use this manual	4-5
Glossary	7-9

**Index of Questions** 11-20

**Part A – Origin Criteria:**

Originating Products	17-115
Other conditions	117-123

**Part B – Export Procedures:**

Movement Certificate EUR 1	125-157
Low Value Postal or Private Exports	159-165
Free Zones	167

**Part C – Evidence of Originating Status:**

Suppliers' Declarations	169-179
Requests for Verifications	181-183
Penalties	185

**Part D – Administrative Cooperation**

Methods of Cooperation	187-189
------------------------	---------

**Part E – Derogations** 191-199

**Part F – Final Provisions** 201

**Annexes** 207-298

**Alphabetical Index** 299

# INDEX OF QUESTIONS

## **PART A – Origin Criteria ORIGINATING PRODUCTS**

<b>1. Why is the country of origin of a product important?</b>	<b>17</b>
<b>2. What is meant by “originating products”?</b>	<b>19</b>
<b>3. How do I decide if my products are “wholly obtained”?</b>	<b>21</b>
<b>4. What conditions must be met for my fishery products to be “wholly obtained”?</b>	<b>22/23</b>
<b>5. How do I decide if my products have been “sufficiently worked or processed”?</b>	<b>25</b>
<b>6. What is “insufficient working and processing”?</b>	<b>27</b>
<b>7. How do I use the list of “working and processing”?</b>	<b>28-93</b>
<b>8. If my product contains non-originating materials which have not satisfied the necessary working or processing rules, can my product still be “originating”?</b>	<b>95</b>
<b>9. What about materials used which are not part of the final product?</b>	<b>97</b>
<b>10. What if my products are made from two or more basic textile materials?</b>	<b>98-100</b>
<b>11. What if the products I export are made from materials supplied by one or more other ACP States?</b>	<b>101/102</b>
<b>12. What if the products I export are made from materials obtained from the Community or the OCT?</b>	<b>103</b>
<b>13. What if the products I export are made from materials obtained from all different sources?</b>	<b>105/106</b>
<b>14. What is the percentage value-added requirement?</b>	<b>107/108</b>
<b>15. What if my products are a mixture of goods (sets) composed of “originating” and “non-originating” articles?</b>	<b>109</b>
<b>16. What about spare parts, accessories or tools?</b>	<b>111</b>
<b>17. What about petroleum products?</b>	<b>113</b>
<b>18. How do I decide if the packing is part of the value of the goods?</b>	<b>115</b>

## **PART A – Origin Criteria**

### **OTHER CONDITIONS**

- |  |     |
|--|-----|
| 19. Do I have to transport my goods directly to their destination?   | 117 |
| 20. What about “originating goods” already exported that are returned?                                       | 119 |
| 21. Are products “originating” if customs duties have been paid?   | 121 |
| 22. Is there any way of exporting under Preference if my goods do not fulfil the conditions in the Protocol? | 123 |

## **Part B – Export Procedures**

### **MOVEMENT CERTIFICATE EUR 1**

- |  |         |
|--|---------|
| 23. What documents do I need to claim preferential treatment for exports?  | 125     |
| 24. How can I obtain a movement certificate EUR 1?   | 127-129 |
| 25. How should I fill in the movement certificate EUR 1?   | 131-134 |
| 26. Where do I submit the movement certificate EUR 1?  | 135     |
| 27. When is the movement certificate EUR 1 made available?   | 136/137 |
| 28. What happens to a completed movement certificate EUR 1?  | 139     |
| 29. For how long is a completed movement certificate EUR 1 valid?  | 141     |
| 30. What happens if a completed movement certificate EUR 1 is lost, destroyed or stolen?                                   | 143     |
| 31. Can I obtain a movement certificate EUR 1 after shipment?  | 145     |
| 32. Can I get a replacement movement certificate EUR 1?  | 147     |
| 33. What happens to the movement certificate EUR 1 if goods are delayed in transit?  | 149     |
| 34. Are separate movement certificates EUR 1 needed if I export unassembled or disassembled goods?                         | 151     |
| 35. Is a movement certificate EUR 1 needed if the products I export have previously undergone processing in the Community? | 153     |

36. If I sell, and export my “originating goods” from an exhibition, will ‘preference’ be available and do I need to obtain a movement certificate EUR 1? 155
37. What happens if there are discrepancies on the completed movement certificate EUR 1? 157

## **Part B – Export Procedures**

### **LOW VALUE POSTAL OR PRIVATE EXPORTS**

38. What documents do I need for low value postal exports? 159-162
39. What is the procedure for postal exports or if travellers take them as part of their luggage? 163
40. Can I issue a retrospective or duplicate form EUR 2? 165

## **Part B – Export Procedures**

### **FREE ZONES**

41. Are the procedures any different for goods traded from free zones? 167

## **Part C – Evidence of Originating Status**

### **SUPPLIERS’ DECLARATIONS**

42. When are suppliers’ declarations needed? 169
43. What must suppliers’ declarations say for products which: 171-174
- (a) have obtained preferential origin status;
- (b) have not obtained preferential origin status?
44. Why should suppliers give declarations? 175
45. What is an information certificate and when is it needed? 177-179

## **Part C – Evidence of Originating Status**

### **REQUESTS FOR VERIFICATIONS**

46. What checks are carried out after goods are exported? 181
47. How and why are suppliers’ declarations verified? 182/183



## **Part C – Evidence of Originating Status PENALTIES**

48. Are there penalties for wrongly claiming preferential treatment? 185

## **Part D – Administrative cooperation METHODS OF COOPERATION**

49. What is the Customs Cooperation Committee and what are its responsibilities? 187
50. Why does the Commission need to see specimens of stamps? 189

## **Part E – Derogations**

51. What is a derogation and for how long is it valid? 191
52. Who deals with requests for derogations? 192-194
53. What is taken into account on reaching a decision on a request for a derogation? 195
54. Is there a different procedure for granting derogations for fishery products? 197
55. How many derogations have already been opened? 199

## **Part F – Final Provisions**

56. What provisions are there for revision of the rules of origin? 201
57. What are the provisions now for Ceuta and Mellila? 203
58. Where can I get further information and clarification if I need it? 205

## **Annexes**

- What are the ACP States, the Community and the OCTs? 207-211
- Protocol Article Index 213-214
- Protocol No. 1 215-298

- Alphabetical Index** 299

## **Index of Sample Forms**

Application for a Movement Certificate EUR 1	127/128
Movement Certificate EUR 1	131/132
Form EUR 2	159/160
Suppliers' Declaration for Products not having Preferential Origin Status	171
Suppliers' Declaration for Products having Preferential Origin Status	172
Information Certificate	177/178
Form for Application for a Derogation	192

# **PART A**

# **ORIGIN CRITERIA**

## **PART A – ORIGIN CRITERIA**

### **Originating Products**

#### **1. WHY IS THE COUNTRY OF ORIGIN OF A PRODUCT IMPORTANT?**

The country of origin of a product is important because this determines if and how a product might obtain preferential treatment.

In order for any goods to be considered as originating in the ACP state they must either be “wholly obtained” or “sufficiently worked or processed”.

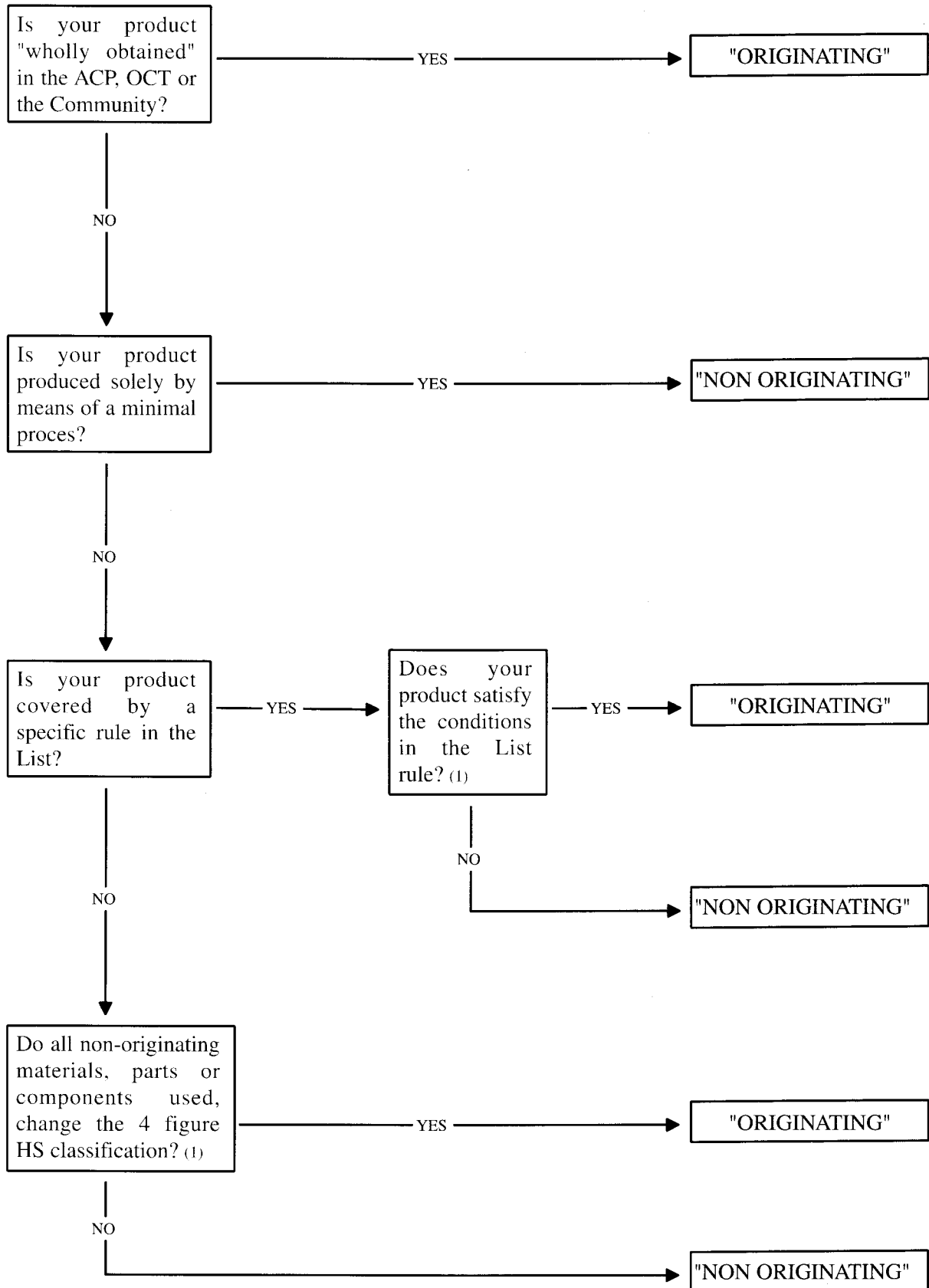
Products which are “wholly obtained” in the ACP countries, ie which do not contain any imported raw material, part or component, are always considered as originating in the ACP States.

Products manufactured from materials which originate in third countries, however, may obtain originating status by undergoing sufficient working or processing in the ACP States.

Under the rules of cumulation, working or processing carried out in the Community or the OCT on materials which originate in third countries counts towards the overall working and processing undertaken to manufacture the final product in the ACP States. In order for the product to obtain ACP originating status, however, the rules for sufficient working and processing need to be fulfilled.

Where products originate in a neighbouring developing country, other than an ACP State, but belonging to a coherent geographical identity (listed in Annex LXXXVI – Joint declaration on cumulation) they may also be considered as originating in the ACP State provided that the rules for sufficient working and processing are met. Products of Chapter 50 to 63 (with the exception of those listed in Annex X to Protocol No 1 to which specific qualifying rules apply) must also undergo sufficient working or processing in the ACP State to achieve a change in tariff heading from that under which the materials were classified in the non-ACP developing country. Tuna products of Chapters 3 or 16, rice products of HS code 1006 and the textile products listed in Annex XI to Protocol No 1 are not included.  
(See also Part A – Questions 11, 12 and 13).

## LOGICAL TREE TO ESTABLISH WHETHER A PRODUCT HAS "ORIGINATING STATUS"



(1) Possibly by means of the 15% tolerance in Article 5

## **Part A – ORIGIN CRITERIA**

### **Originating products**

#### **2. WHAT IS MEANT BY “ORIGINATING PRODUCTS”?**

A Product is considered as “originating” in the ACP States if it has been either “wholly obtained” or “sufficiently worked or processed” in the ACP States.

With the exception of certain products in the agricultural sector, products originating in the ACP States are imported into the Community free of customs duties and charges having equivalent effect. For products in the agricultural sector, covered by the Common Agricultural Policy (CAP) of the EC or subject to a common organisation of the market, the Community accords more favourable treatment to the ACP States than to third countries with which it does not have a special relationship. Normally this takes the form of either non-application of Customs duties where both a Customs duty and a levy are applicable, or a reduced levy where applicable.

The tariff concessions to which ACP products are entitled do not extend to value-added tax, the fiscal element of revenue duty or duties imposed pursuant to anti-dumping action by the EC.

**Article 168 – Title 1 – Trade cooperation- Lomé IV Convention**, deals in depth with the concept of “originating products” and in particular with the provisions relating to agricultural products.

Normally, there are no restrictions on the quantity of products of ACP origin which may enter the EC under the preferential arrangements. However, certain agricultural products are subject to quotas which means that preferential treatment is granted to exports of the goods concerned up to the amount of the quota. The treatment applicable to agricultural and transformed agricultural products in accordance with Article 168(2) of the Convention is explained in detail in Annex XL to the Convention.

**Article 169 – Title 1 – Trade Cooperation – Lomé IV Convention**, further explains, by reference to Article 168, the rules concerning quantitative or similar restrictions to imports of products originating in the ACP States.

**Article 170 – Title 1 – Trade Cooperation – Lomé IV Convention**, considers necessary prohibitions and restrictions justified on the grounds of public morality, public security, protection of life, national treasures or industrial and commercial property. It also says that “such prohibitions and restrictions shall in no case constitute a means of arbitrary discrimination or a disguised restriction of trade in general”. This also applies within the EC.

Provisions on the movement of hazardous and radioactive waste are set out in Part Two- Title I of the Convention.

**Article 171 – Title 1 – Trade Cooperation – Lomé IV Convention**, states that “the treatment applied to products originating in the ACP States may not be more favourable than that applied to trade among the Member States of the Community”.

**Articles 172 – 175 and 177 – 181 – Title I – Trade Cooperation- Lomé IV Convention** deal with safeguard measures and the machinery for consultation if a conflict of interest arises from measures to help the movement of goods.

**Article 176 – Title I – Trade Cooperation- Lomé IV Convention** confirms that the concept of “originating products” and methods of administrative cooperation are defined in Protocol No.1.

The Article also explains that the Council of Ministers may adopt any amendment to Protocol No.1

#### **ARTICLE 1**



## **Part A - ORIGIN CRITERIA**

### **Originating products**

#### **3. HOW DO I DECIDE IF MY PRODUCTS ARE “WHOLLY OBTAINED”?**

For preference purposes the term “wholly obtained” applies only to the following products;

- (a) mineral products extracted from the soil or sea bed of ACP States;
- (b) vegetable products harvested in the ACP States;
- (c) live animals born and raised in the ACP States;
- (d) products from live animals raised in the ACP States;
- (e) products obtained by hunting or fishing in the ACP States;
- (f) products of sea fishing and other products taken from the sea by ACP States’ vessels; (See NOTE below)
- (g) products made aboard ACP States factory ships exclusively from products referred to in (f) above; (See NOTE below)
- (h) used articles collected in the ACP States and fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted in the ACP States;
- (j) goods produced in the ACP States exclusively from products specified in (a) to (i) above.

**NOTE: There are specific conditions that vessels or factory ships need to meet in order to be regarded as part of the ACP States’ territory. If these conditions are met, the sea products will be considered as “wholly obtained”. (See Part A - Question 4.)**

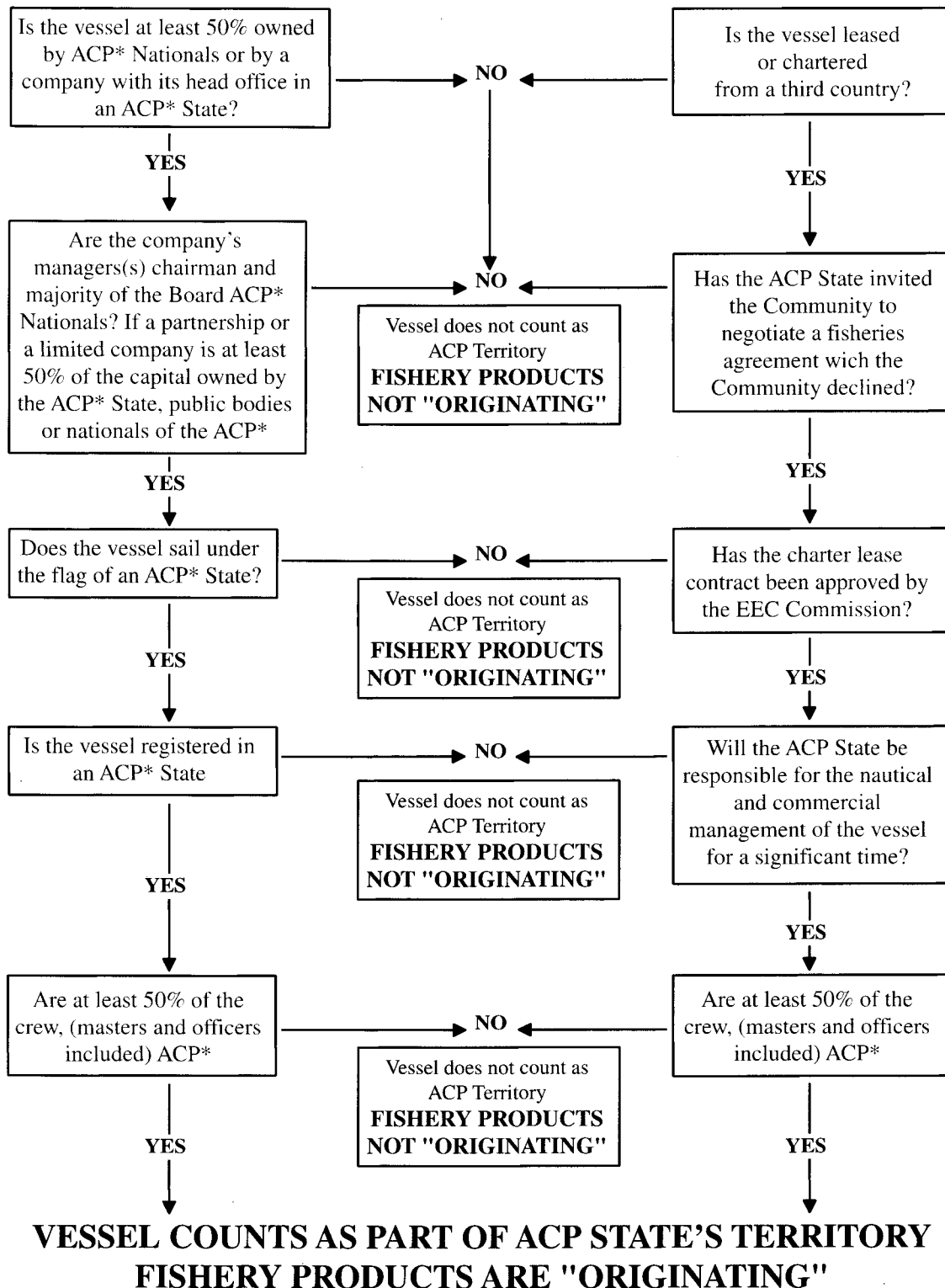
The products described at (h) and (j) above may not always have originated entirely in the ACP States. In the case of the products at (h) the used articles must have no value except for the raw materials recoverable, and, in the case of those at (j) the goods must be made from those specified at (a) to (i) and must not contain any components which do not fit the description of “wholly obtained”.

A general rule of thumb for deciding if goods are “wholly obtained” is that if any materials not listed above were used in the manufacture of a product, it does not count as “wholly obtained” in the ACP States.

#### **ARTICLE 2**



**FLOW CHART SUMMARIZING THE CONDITIONS TO BE MADE BY VESSELS,  
INCLUDING FACTORY SHIPS FOR PRODUCTS TO BE "ORIGINATING"**



**NOTE: The same conditions apply to vessels and factory ships of the Community and of OCTs.  
\* or Community or OCT or any combination thereof**

## **Part A - ORIGIN CRITERIA**

### **Originating products**

#### **4. WHAT CONDITIONS MUST BE MET FOR MY FISHERY PRODUCTS TO BE “WHOLLY OBTAINED”?**

For products obtained by sea fishing, or those made aboard factory ships exclusively from those products, to be considered as “wholly obtained” the vessels and factory ships must satisfy either condition (1) or (2) below;

Condition (1).

The vessels, including factory ships must;

- (a) be registered or recorded in an ACP State;
- (b) sail under the flag of an ACP State;
- (c) be at least 50% owned by nationals of ACP States or by a company with its head office in one of those States. The Company’s manager or managers, chairman of the board of directors or of the supervisory board, and the majority of such boards must be ACP nationals. In addition, for partnerships or limited companies, at least half the capital must belong to those States or to public bodies or nationals of the said State;
- (d) have at least 50% nationals of ACP States as crew, master and officers, included.

Condition (2).

Where an ACP State invites the Community to negotiate a fisheries agreement which the Community declines, the ACP State concerned may charter or lease third country vessels to undertake fisheries activities in its Economic Exclusive Zone and request that such vessels be treated as “ACP States’ vessels”.

The Community will recognise vessels chartered or leased by an ACP State as the ACP State’s vessel provided that;

- (a) the Community has not taken up the offer to negotiate a fisheries agreement with the ACP State concerned;
- (b) at least 50% of the crew, master and officers included, are nationals of ACP States;
- (c) the EC commission has accepted the charter or lease contract as providing adequate opportunities for developing the capacity of the ACP State to fish on its own account;
- (d) the nautical and commercial management of the vessel will be the responsibility of the ACP State for a significant period of time.

As International law restricts the maximum extent of territorial waters to 12 nautical miles, the Community will apply this limit to the provisions of Protocol No.1 wherever it refers to territorial waters. (**Annexe LXVI - Lomé IV Convention**).

Further references to fishery products can be found in Annexes LXV - 'Joint declaration relating to Protocol 1 on the origin of fishery products', LXVII - 'ACP declaration relating to Protocol 1 on the origin of fishery products' and LXXXVII - 'Joint declaration on fishery products' - Lomé IV Convention.

#### **ARTICLE 2**



## **Part A - ORIGIN CRITERIA**

### **Originating products**

#### **5. HOW DO I DECIDE IF MY PRODUCTS HAVE BEEN “SUFFICIENTLY WORKED OR PROCESSED”?**

Non-originating materials are considered to be “sufficiently worked or processed” if the resultant product is classified in a different heading of the Harmonised System from those in which all the non-originating materials used in its manufacture, are classified. This is known as the “change of tariff heading rule” or the “tariff jump”.

There are two groups of exceptions and a tolerance to this general rule:

**Exception 1:** For products shown in columns 1 and 2 of the list of working or processing required to be carried out on non-originating materials to confer “originating status”, the specific qualifying rule set out in column 3 must be fulfilled. (See pages 35 - 93 and Question 7)

**Tolerance:** If the value of the materials which do not comply with the “change of tariff heading rule” or the “qualifying rule” as applicable, is 15% or less of the final product, the product may nevertheless be considered as “originating”. However, this does not apply to products for which the qualifying rules contain other percentages.

**Exception 2:** Even if the “change of tariff heading” or the “tariff jump” rule above and the tolerance are satisfied, a product may still not qualify for “originating status” if the processing carried out is insufficient. (See Part A - Question 6).

Wholly obtained materials, or processing carried out anywhere in the ACP States, the OCT or the Community can help to meet the origin rules. The value of the working or processing done on non-originating materials anywhere else in the ACP States, the OCT or the Community can be added to the value of the work done on your product. The fact that work carried out in another ACP State, the OCT or the Community may fail, on its own, to achieve originating status, does not matter.

The same principle applies where the origin rules require the products to have undergone particular processes. For example, yarn spun from non-originating man made fibres in one ACP State, would not be originating. However, cloth woven from that yarn in another ACP State would be an ACP originating product just as it would if the weaving had been done in the first ACP State.

### **ARTICLE 3**



## **Part A - ORIGIN CRITERIA**

### **Originating products**

#### **6. WHAT IS “INSUFFICIENT WORKING OR PROCESSING”?**

“Insufficient working or processing” or “minimal processes” are processes which are insufficient to confer the status of “originating” on products, whether or not there is a change of heading or the list rule is fulfilled. These processes are;

- (a) operations to ensure the preservation of products in good condition during transport and storage, (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting-up;
- (c) (i) changes of packing and breaking up and assembly of consignments;  
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- (d) affixing marks, labels, and other like distinguishing signs on products or their packaging;
- (e) (i) simple mixing of products of the same kind where one or more components of the mixture do not meet the conditions laid down in the rules to enable them to be considered as originating.  
(ii) simple mixing of products of different kinds unless one or more components of the mixture meet the conditions laid down in the rules to enable them to be considered as originating and provided that such components contribute in determining the essential characteristics of the finished product;
- (f) simple assembly of parts of articles to make up a complete article;
- (g) a combination of two or more operations specified in (a) to (f) above;
- (h) slaughter of animals.

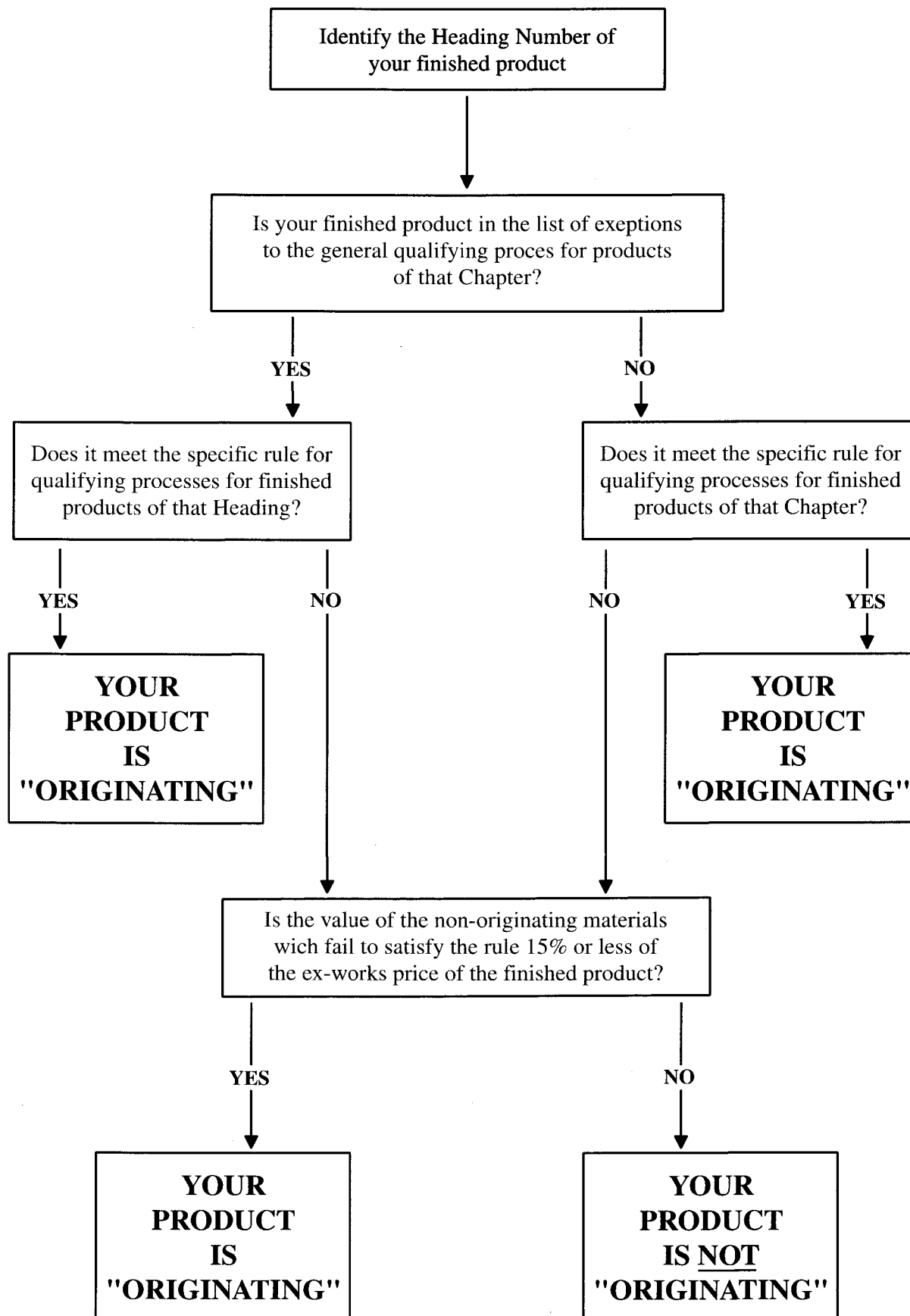
For Products of headings Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403 simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents or any combination of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

**THE IMPORTANT POINT TO NOTE ABOUT “INSUFFICIENT WORKING OR PROCESSING” IS THAT EVEN IF A CHANGE OF HEADING TAKES PLACE AS A RESULT OF PROCESSING, OR THE LIST RULE IS FULFILLED, THAT PROCESS MAY STILL NOT BE ENOUGH TO CONFER “ORIGINATING STATUS” ON THE GOODS.** (Note 3.5 and Annex 1 Note 8.3 - Protocol No.1).

Although these minimal processes are regarded as insufficient to allow the resulting products to be treated as originating products, you are not prevented from carrying out any of these processes if they help to satisfy the condition of sufficient working or processing.

**ARTICLE 3.3 and ANNEX 1 Note 8.3**

## HOW DO I USE THE LIST OF "WORKING AND PROCESSING"?



## **Part A - ORIGIN CRITERIA**

### **Originating products**

#### **7. HOW DO I USE THE LIST OF “WORKING AND PROCESSING”?**

To use the list of “working or processing” you need to;

- (a) identify the tariff heading of the finished product,
- (b) check whether your finished product is;
  - (i) covered by the general rule for the qualifying process for all finished products of the Chapter, and if so, whether it has met the qualifying process for the Chapter, or
  - (ii) an exception to the general qualifying process for that Chapter and, if so, whether or not it has complied with the specific qualifying processes listed in column 3 for finished products of that heading.

If you answer “YES” to either b.(i) or b.(ii) above, your finished product is ORIGINATING. However, if you answer “NO” to both b.(i) and b.(ii) above, your finished product may still be originating if the VALUE of the non-originating materials used which have not changed tariff heading or complied with the rule in column 3 does NOT EXCEED 15% of the ex-works price of the finished product. This condition only applies where the qualifying rule does not already contain a percentage value-added limit. (See **NOTES** below).

#### **NOTES:**

##### **1. GENERAL:**

- (a) The list of “working or processing”, also known as “qualifying processes” is set out, in the following pages, in Tariff Chapter order. Where appropriate, a general qualifying process is given at the head of each Chapter. Any exceptions to the general qualifying process rule are listed below the Chapter heading, in a three column list. The first two columns in the list describe the product obtained. The first column gives the heading number or Chapter number used in the Harmonized System, and the second column gives the description of the finished product. The third column gives the rule for manufacture of that product.

*For example: Chapter 13 - Lacs, Gums, Resins and other vegetable saps and extracts; the qualifying process for all finished products of this Chapter is “Manufacture” in which all materials used change tariff heading, or are “wholly obtained” as appropriate, EXCEPT for the finished products of heading No.13.01 (Lac; natural gums, resins, gum-resins and balsams) for which the rule states “Manufacture in which the value of any materials of heading No 13.01 used may not exceed 50% of the ex-works price of the product”.*

- (b) The working or processing required, or any restriction in a rule in column 3 applies only to the non-originating materials used; in other words, originating materials can be used up to any amount.
- (c) Where there are different rules in the list applying to different products within a heading, against each indent there is a description of the part of the heading covered by the rule in column 3.

*For example: Chapter 78 - Lead and Articles thereof; heading No 78.01 (Unwrought lead) has two indents, “refined lead” and “other”. There are separate qualifying processes for each of these two indents, and the rule “Manufactured from “bullion” or “worked” lead” applies only to the first indent of the finished product of “lead bullion”.*

- (d) Where two or more percentages are given in a rule in the list, for the maximum value of non- originating materials that can be used, the percentages may not be added together. The maximum value of all the non-originating materials used must not exceed the highest of the percentages given, neither must the individual percentages be exceeded in relation to the particular materials to which they apply.



**It is important to remember, though, that even if the change of heading rule or the other rules in the list are satisfied, a product will not be “originating” if the processing carried out is insufficient. (Article 3 (3) and Annex 1 Note 8.3 (in respect of Products of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403)) of Protocol 1 and Part A - Question 6 of this manual) .**

## **2. TERMS AND DEFINITIONS USED:** (see also Glossary in the Introduction)

- (a) The term “finished product” refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.
- (b) Where the tariff heading is preceded by “ex”, the specified qualifying process (QP) applies only to the goods described in the “Finished Product” column.
- (c) The term “ex-works price” should always be read as the “ex-works price of the finished product”
- (d) The term “manufacture” covers any kind of “working or processing” including assembly or specific operations provided that they are not insufficient or minimal processes. (see Part A - Question 6).
- (e) Unless otherwise indicated, the term “material” (or a named material or type of material) means any non-originating ingredient, raw material, component, part, etc., used in the manufacture of a finished product.

## **3. MATERIALS:**

- (a) When the list rule states that a product must be manufactured from a particular material, this does not prevent the use of other materials, which because of their inherent nature, cannot satisfy the rule.

*For example: The rule for heading No 19.04 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.*

- (b) When a qualifying process says that material at a certain level of manufacture may be used, material may be used at an earlier stage of manufacture but not at a later stage.

*For example: the qualifying process for impregnated textile fabrics of 59.03 is 'Manufacture from yarn'. If manufacture starts at the pre-yarn stage (fibres) then the goods will qualify, whereas if it starts at the post-yarn stage (fabric) they will not.*

- (c) When a qualifying process says that a product may be manufactured from more than one material, you are not required to use them all.

*For example: The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, but one or the other.*

- (d) However, if a restriction applies to one material and other restrictions apply to other materials in the same qualifying process, then the restrictions apply only to the materials actually used.

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

- (e) If a product made from non-originating materials has acquired originating status during manufacture and is used as a material in the manufacture of another product, it counts as 100% originating for the purposes of determining whether the finished product is originating.

*For example: An engine of heading No 84.07, for which the rule states that the value of non-originating materials incorporated may not exceed 40% of the ex-works price, is made from “other alloy steel roughly shaped by forging” of heading No 72.24. If this forging was done in the country concerned from a non-originating ingot then the forging has acquired origin by virtue of the rule for heading No ex 72.24 in the list and counts as originating in the value calculation for the engine whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.*

- (f) Where a rule states that “materials of any heading” may be used, materials of the same heading as the final product may also be used, subject to any limitations in the rule in column 3.

- (g) The expression “manufacture from materials of any heading including other materials of heading No.... ” means that materials in the same heading as the finished product, but of a different description than the finished product, may be used.

*For example: Chapter 15 - Animal or Vegetable Fats and Oils and their cleavage products; prepared edible Fats; Animal or Vegetable Waxes. For heading No 15.06 (solid fractions) the rule is “Manufacture from materials of any heading including other materials of heading No. 15.06” . That is manufacture may include other animal fats and oils and their fractions, (whether or not refined, but not chemically modified), except solid fractions of heading No 15.06.*

**4. TEXTILES.** ( and see Part A - Question 10 of this manual).

(i) Definitions of the terms used.

- (a) “Natural fibres” means fibres other than artificial or synthetic fibres at the stage before spinning takes place and includes waste, and unless otherwise specified, fibres that have been carded, combed or otherwise processed but not spun. The term also includes:

- horsehair of heading 50.03
- silk of headings 50.02 and 50.03
- wool and fine or coarse animal hair of headings 51.01 to 51.05
- cotton of headings 52.01 to 52.03
- other vegetable fibres of 53.01 to 53.05.

- (b) The terms “textile pulp”, “chemical materials” and “paper making materials” are used to refer to those non-textile materials classified outside Chapters 50 - 63 which are used to manufacture artificial, synthetic or paper fibres or yarns.

- (c) “Man-made staple fibres” is used to refer to synthetic or artificial filament tow, staple fibres or waste of headings 55.01 to 55.07.

(ii) Definition of a basic textile material.

For the purposes of (iii) below, each of the following is regarded as a basic textile material:

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

(iii) Products containing more than one textile material.

- (a) Yarns. The specified rule is relaxed for the lesser element or elements in yarns containing more than one of the basic textile materials at (ii) above, provided that the total weight of all the lesser elements is 10% or less of the total weight of all the textile materials incorporated.

- (b) Fabrics and articles. The specified rule is relaxed for the lesser element or elements in fabrics and articles containing more than one of the basic textile materials at (ii) above provided that the total weight of all the lesser elements is 10% or less of the total weight of all the textile materials incorporated. In the case of fabrics incorporating yarns made of polyurethane segmented with flexible segments of polyether, whether or not gimped, the 10% is increased to 20% in respect of such yarn; and in the case of fabrics incorporating strip consisting of a core of plastic film, whether or not coated with aluminium powder, of

a width not exceeding 5mm, sandwiched by means of an adhesive between two films of plastic film, the tolerance is 30% in respect of the strip.

(iv) Trimmings and accessories.

- Textile trimmings and accessories classified in Chapters 50 - 63, which do not satisfy the list rule in column 3 for the finished products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated.
- 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 4.3 in Protocol 1.( 3 (a) above).
- In accordance with Note 4.3 in Protocol 1, ( 3 (a) above) 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.
- 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.

**5. PETROLEUM PRODUCTS ( and see Part A - Question 17 of this manual)**

- (a) Annex VIII lists the products which are temporarily excluded from the scope of Protocol No 1.
- (b) For products of heading Nos ex 2707, 2710 to 2715, ex 2901, ex 2902 and ex 3403, now within the scope of this Protocol special conditions relating to specific processes are set out in Annex 1 Note 8 to Protocol No 1.
- (c) One, or more, of the specific processes referred to above may be carried out either instead of, or in addition to, operations of refining.
- (d) For the products listed at (b) above the alternative of using other materials classified within a heading other than that of the product applies. Materials classified within the same heading may also be used providing their value does not exceed 50% of the ex-works price of the product.

*For example: Non - originating petroleum gas of heading No 2711 may acquire "originating status" by any of the following means:*

- *refining and/or (any of the following processes)*
- *vacuum distillation;*
- *redistillation by a very thorough fractionation process;*
- *cracking;*
- *reforming;*
- *extraction by means of selective solvents;*
- *the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;*
- *polymerization;*
- *alkylation;*
- *isomerization; or*
- *any other operation which results in the product being classified within a different heading. The use of materials classified within the same heading is allowed, provided their value does not exceed 50% of the ex-works price of the product.*

NOTE; The examples given are for the purpose of illustration and explanation only. They are not legally binding.

ANNEX 1 NOTES 1 to 8.

## **SOME GENERAL EXAMPLES OF THE USE OF THE LIST TO DETERMINE WHETHER OR NOT PRODUCTS ARE ORIGINATING.**

### **Example 1.**

Unhardened worked rubber waste (heading No 40.04) imported from Japan and processed in Senegal into reclaimed rubber (heading No 40.03). This process confers the status of “originating product” of Senegal because there is a change of tariff heading and there is no specific rule in the list for the finished product of heading No 40.03.

### **Example 2.**

Sensitized, unexposed film not in rolls (heading No 37.01) imported from Japan and processed in Kenya into sensitized, unexposed film in rolls (heading No 37.02). This process does not confer the status of “originating product” on the final product because the rule in the list for manufacture of products of heading No 37.02 states that all the materials used should be classified in a heading other than heading No 37.01 or 37.02. The materials used for the process were classified in heading No 37.01, therefore the product is non-originating.

### **Example 3.**

Paper pulp produced by chemical means (heading No 47.01) is imported from the USA and processed in Jamaica into paper and then into ruled and lined paper (heading No 48.11). This process confers the status of “originating products” on the ruled and lined paper as the rule in the list, which requires that the finished product is manufactured from paper-making materials of Chapter 47, has been met.

### **Example 4.**

Parts of milling machines (heading No 84.48) imported from Japan and used in Mauritius for the manufacture of a milling machine (heading No 84.45). This process confers the status of “originating product” of Mauritius on the milling machine provided the value of the parts imported from Japan does not exceed 40% of the ex-works price of the machine as stated in the list rule for finished products of headings No 84.44 to 84.47.

### **Example 5.**

Fish (Chapter 3) originating in St Pierre and Miquelon are transported to Jamaica where they are processed into preserved fish (heading No 16.04). The finished product of preserves is “originating” in Jamaica because the list rule states “Manufacture in which all the fish or fish eggs used must already be originating”, and under the rules of cumulation products “wholly obtained” in OCTs are considered as “wholly obtained” in the ACP State when the products undergo working or processing in the ACP State.

### **Example 6.**

Garments of Chapter 61 obtained in the Central African Republic cannot be considered originating products if they are made from fabrics imported from Australia, for the list rule states “Manufacture from yarn”. Originating status can be conferred on the products only if two stages of processing (weaving and making-up) are carried out in the Central African Republic. Another option is that the two stages of processing take place separately, but under the rules of cumulation; i.e. the weaving takes place in another ACP State, the Community or OCT before being made up into garments in the Central African Republic.

### **Example 7.**

Non-originating, unrefined petroleum oil (heading No 2710) is imported into an ACP State where the oil undergoes cracking and vacuum distillation to produce petroleum spirit. The spirit is transported to another ACP State and mixed with 20% Benzole (heading No 2707) to produce power/heating fuel, some of which is exported to the Community. Originating status can be conferred on the product as a result of any one of the following:

- the raw materials were refined;
- the refined materials were further manufactured in accordance with one or more of the specific processes listed in Annex 1 Note 8 to Protocol No 1 within the first ACP State; and/or
- materials classified within the same heading were used which, assuming their value was less than 50% of the ex-works price of the product, would also allow for the product to be considered as “originating”.

**LIST OF WORKING OR PROCESSING  
(QUALIFYING RULE)  
TO BE CARRIED OUT ON  
“NON-ORIGINATING” MATERIALS  
TO CONFER  
“ORIGINATING STATUS”  
ON THE PRODUCTS MANUFACTURED  
(FINISHED PRODUCT).**

**NOTE: THE FOLLOWING CONDITIONS APPLY TO THE LISTS OF  
WORKING AND PROCESSING:-**

- (A) THE RULES DO NOT APPLY TO MATERIALS WHICH ARE  
ALREADY “ORIGINATING” EITHER BECAUSE THEY ARE  
“WHOLLY OBTAINED” OR BECAUSE THEY HAVE ALREADY BEEN  
“SUFFICIENTLY WORKED OR PROCESSED”.**
  
- (B) A 15% TOLERANCE IS APPLICABLE TO THE RULES  
(See Part A - Question 8)**
  
- (C) IN ADDITION TO THE RULES, WORKING OR PROCESSING MUST  
EXCEED THE “INSUFFICIENT OPERATIONS” OR MINIMAL  
PROCESSES  
(See Part A - Question 6)**

# LIST OF GENERAL AND SPECIFIC QUALIFYING RULES FOR FINISHED PRODUCTS TO OBTAIN “ORIGINATING STATUS”

## CHAPTER 1 LIVE ANIMALS

The qualifying rule for finished products of this Chapter is that all **animals must be born in the ACP States and raised in the ACP States** ie “wholly obtained”.

## CHAPTER 2 MEAT AND EDIBLE MEAT OFFAL

The qualifying rule for all finished products of this Chapter is that **all the materials of Chapters 1 and 2 used must be “wholly obtained”**.

## CHAPTER 3 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

The qualifying rule for all finished products of this Chapter is that **all the materials of Chapter 3 used must be “wholly obtained”**.

## CHAPTER 4 DAIRY PRODUCTS; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED;

The general qualifying rule for all finished products of this Chapter is that all the materials of Chapter 4 used must be “wholly obtained”.

**For the products listed below, however, the specific qualifying rules shown must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: – all the materials of Chapter 4 used must be wholly obtained – any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

## CHAPTER 5 PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED

The general qualifying rule for all finished products of this Chapter is that all the materials of Chapter 5 used must be “wholly obtained”.

**For the products listed below, however, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 0502	Prepared pigs', hogs', or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair

**CHAPTER 6**  
**LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;**  
**CUT FLOWERS AND ORNAMENTAL FOLIAGE**

The qualifying rule for all finished products of this Chapter is that:

- all the materials of Chapter 6 used must be “wholly obtained”
- the value of all the ‘non-originating’ materials used does not exceed 50% of the ex-works price of the product.

**CHAPTER 7**  
**EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS**

The qualifying rule for all finished products of this Chapter is that all the materials of Chapter 7 used must be “wholly obtained”.

**CHAPTER 8**  
**EDIBLE FRUIT AND NUTS, PEEL OF CITRUS FRUIT OR MELONS**

The qualifying rule for all finished products of this Chapter is that:-

- all the fruit and nuts used must be “wholly obtained”
- the value of any ‘non – originating’ material of Chapter 17 used does not exceed 30% of the ex-works price of the product.

**CHAPTER 9**  
**COFFEE, TEA, MATÉ AND SPICES**

The specific qualifying rule for all finished products of this Chapter is that all the materials of Chapter 9 used must be “wholly obtained”.

For the products listed below, however, the following conditions apply;

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
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**

The qualifying rule for all finished products of this Chapter is that all the materials of Chapter 10 used must be “wholly obtained”.

**CHAPTER 11**  
**PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;**  
**INULIN; WHEAT GLUTEN;**

The general qualifying rule for all finished products of this Chapter is that all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained.

For the products listed below, however, the specific qualifying rule listed must be fulfilled;

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708

**CHAPTER 12**  
**OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

The qualifying rule for all finished products of this Chapter is that **all the materials of Chapter 12 used must be “wholly obtained”**.

**CHAPTER 13**  
**LACS; NATURAL GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

The general qualifying rule for all finished products of this Chapter is that all the materials used must be “wholly obtained” or change tariff heading.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not “wholly obtained” the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products  – Mucilages and thickeners, modified, derived from vegetable products  – Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

**CHAPTER 14**  
**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED**

The specific qualifying rule for all finished products of this Chapter is that **all the materials of Chapter 14 used must be “wholly obtained”**.

**CHAPTER 15**  
**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

The general qualifying rule for all finished products of this Chapter is that all the materials used must change tariff heading unless they are “wholly obtained”.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not “wholly obtained” the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
1501	Pig fat (including lard) and poultry fat other than that of heading No. 0209 or 1503  – Fat 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



HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
1501 cont'd	– Other	Manufacture from meat or edible offal of swine of heading Nos 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 – Other	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506  Manufacture in which all the animal materials of Chapter 2 used must already be originating
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: – Solid fractions – Other	Manufacture from materials of any heading including other materials of heading No 1504  Manufacture in which all the animal materials of Chapter 2 and 3 used must already be wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: – Solid fractions – Other	Manufacture from materials of any heading including other materials of heading No 1506  Manufacture in which all the animal materials of Chapter 2 used must already be originating
1507 to 1515	Vegetable oils and their fractions – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption – Solid fractions, except for that of Jojoba oil – Other	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from other materials of heading Nos 1507 to 1515  Manufacture in which all the vegetable materials used must already be originating
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, 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. However, materials of headings 1507, 1508, 1511 and 1513 may be used.

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapter 2 used must be wholly obtained;</li> <li>– all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>

**CHAPTER 16**  
**PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER**  
**AQUATIC INVERTEBRATES**

The general qualifying rule for all finished products of this Chapter is:

- **manufacture from Animals of Chapter 1**
- **all the materials of Chapter 3 used must be “wholly obtained”.**

**CHAPTER 17**  
**SUGARS AND SUGAR CONFECTIONERY**

The general qualifying rule for all finished products of this Chapter is that all materials used must change tariff heading unless they are “wholly obtained”.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not “wholly obtained” the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: <ul style="list-style-type: none"> <li>– Chemically pure maltose and fructose</li> <li>– Other sugars in solid form, flavoured or coloured</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture in which</p> <ul style="list-style-type: none"> <li>– all the materials used are classified in a heading other than that of the product</li> <li>– the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>

**CHAPTER 18  
COCOA AND COCOA PREPARATIONS**

The general qualifying rule for all finished products of this Chapter is that:

- all materials used must change tariff heading unless they are “wholly obtained”
- the value of any “non-originating” materials of Chapter 17 used does not exceed 30% of the ex-works price of the product.

**CHAPTER 19  
PREPARATIONS OF CEREALS; FLOUR; STARCH OR MILK; PASTRYCOOKS’  
PRODUCTS**

There are specific qualifying rules for all products of this Chapter, as listed below;

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>– Malt extract</li> <li>– Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified in a heading other than that of the product</li> <li>– the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</p> <ul style="list-style-type: none"> <li>– Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>– Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all cereals and derivatives (except durum wheat and its derivatives), used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all cereals and derivatives (except durum wheat and its derivatives), used must be wholly obtained;</li> <li>– all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar form</p>	<p>Manufacture from materials of any heading except potato starch of heading No 1108</p>

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, or in the form of flakes or other worked grains (except flour and meal), precooked 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 derivatives) used must be wholly obtained; – in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11

**CHAPTER 20**  
**PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS**

The general qualifying rule for all finished products of this Chapter is that all materials used must change tariff heading unless they are "wholly obtained".

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, if the materials are not "wholly obtained" the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
2006	Vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the product
ex 2008	– Nuts not containing added sugar or spirits,  – Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which the value of the originating nuts and oil seeds of headings Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product  Manufacture in which all the materials used are classified in a heading other than that of the product

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
<i>ex 2008 cont'd</i>	– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the product
<i>ex 2009</i>	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified in a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

**CHAPTER 21  
MISCELLANEOUS EDIBLE PREPARATIONS**

The general qualifying rule for all finished products of this Chapter is that all the materials used must change tariff heading unless they are “wholly obtained”.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not “wholly obtained” the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
2101	Extracts, essences and concentrates, of coffee, tea, maté, roasted chicory and other coffee substitutes	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – all the chicory used must be wholly obtained
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  – Sauces and preparations therefor; mixed condiments and mixed seasonings  – Mustard flour and meal and prepared mustard	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used  Manufacture from materials of any heading
<i>ex 2104</i>	– Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005
2106	Food preparations not elsewhere specified or included	Manufacture in which: – all the materials used are classified in a heading other than that of the product; – the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the product

**CHAPTER 22**  
**BEVERAGES, SPIRITS AND VINEGAR**

The general qualifying rule for all finished products of this Chapter is that:

- all the materials used must change tariff heading unless they are already originating;
- all the grapes or any material derived from grapes used must be wholly obtained.

For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not originating the specific qualifying rules listed must be fulfilled;

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified in a heading other than that of the product;</li> <li>– the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product;</li> <li>– any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul>
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages;	Manufacture: <ul style="list-style-type: none"> <li>– from materials not classified within heading Nos 2207 or 2208,</li> <li>– in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume</li> </ul>

**CHAPTER 23**  
**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;**  
**PREPARED ANIMAL FODDER**

The general qualifying rule for all finished products of this Chapter is that all the materials used must change tariff heading unless they are already originating.

For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not originating the specific qualifying rules listed must be fulfilled;

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
2309	Preparations of a kind used in animal feeding	Manufacture in which: – all the cereals, sugars or molasses, must or milk used must already be originating; – all the materials of Chapter 3 used must be wholly obtained

**CHAPTER 24**  
**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

The general qualifying rule for all finished products of this Chapter is that all the materials of Chapter 24 used must be “wholly obtained”.

**For the products listed below, however, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating

**CHAPTER 25**  
**SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT**

The general qualifying rule for all finished products of this Chapter is that all the materials used must change tariff heading unless they are “wholly obtained”.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not “wholly obtained” the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product, However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours

## CHAPTER 26 ORES, SLAG AND ASH

The qualifying rule for all finished products of this Chapter is that all the materials used must change tariff heading unless they are “wholly obtained”.

## CHAPTER 27 MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

The general qualifying rule for all finished products of this Chapter is that all the materials used must change tariff heading unless they are “wholly obtained”. (However, see also Question No. 19.)

For the products listed below, however, the following “specific processes” may also apply. Where relevant the list of “specific processes” is referred to under column 3 ‘Qualifying Rule’:

1. For the purpose of **heading Nos ex 2702, 2713, 2714 and 2715**, the “specific processes” are the following:
  - (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerization;
  - (h) alkylation;
  - (i) isomerization.
  
2. For the purpose 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; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;



- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products falling in 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 desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (eg hydrofinishing or decolorization) 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% 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 brush discharge.

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
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 of the specific process(es) in accordance with 1 above or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product. <b>Note:</b> 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.
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more of the specific process(es) in accordance with 2 above or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified in 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 of the specific process(es) in accordance with 2 above or

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
2711 <i>cont'd</i>		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified in 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, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more of the specific process(es) in accordance with 2 above or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more of the specific process(es) in accordance with 1 above or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product. <b>Note:</b> 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.
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more of the specific process(es) in accordance with 1 above or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product. <b>Note:</b> 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.
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more of the specific process(es) in accordance with 1 above or

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
2715 cont'd		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product. <b>Note:</b> 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.

#### CHAPTER 28

#### INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

The general qualifying rule for all finished products of this Chapter is that all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, if the materials are not "wholly obtained" the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

#### CHAPTER 29

#### ORGANIC CHEMICALS

The general qualifying rule for finished products of this Chapter is that all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, if the materials are not "wholly obtained" the specific qualifying rules listed apply;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more of the following specific process(es): (a) vacuum distillation; (b) redistillation by a very thorough fractionation process; (c) cracking; (d) reforming; (e) extraction by means of selective solvents;

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 2901 (cont'd)		<p>(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;</p> <p>(g) polymerization;</p> <p>(h) alkylation;</p> <p>(i) isomerization;</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p><b>Note:</b> 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.</p>
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Operations of refining and/or one or more of the following specific process(es):</p> <p>(a) vacuum distillation;</p> <p>(b) redistillation by a very thorough fractionation process;</p> <p>(c) cracking;</p> <p>(d) reforming;</p> <p>(e) extraction by means of selective solvents;</p> <p>(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;</p> <p>(g) polymerization;</p> <p>(h) alkylation;</p> <p>(i) isomerization</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p><b>Note:</b> 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.</p>

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	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
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20% of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used must not exceed 20% of the ex-works price of the product  Manufacture from materials of any heading.
2933	Heterocyclic compounds with nitrogen heteroatom(s) only;	Manufacture from materials of any heading. However, the value of all materials of heading Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product

### CHAPTER 30 PHARMACEUTICAL PRODUCTS

The general qualifying rule for all finished products of this Chapter is that all materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and if the products are not “wholly obtained” the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
3002	Human blood, animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:  – Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	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

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
3002 cont'd	<ul style="list-style-type: none"> <li>- Other:               <ul style="list-style-type: none"> <li>- human blood</li> </ul> </li>   <li>- animal blood prepared for therapeutic or prophylactic uses</li>   <li>- blood fractions other than antisera, haemoglobin and serum globulin</li>   <li>- haemoglobin, blood globulin and serum globulin</li>   <li>- other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>

**CHAPTER 31  
FERTILIZERS**

The general qualifying rule for all finished products of this Chapter is that all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, if the materials are not "wholly obtained" the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 3103	Crushed and powdered calcined natural aluminium calcium phosphates	Crushing and powdering of calcined natural aluminium calcium phosphates

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of gross weight not exceeding 10kg, except for: <ul style="list-style-type: none"> <li>- sodium nitrate</li> <li>- calcium cyanamide</li> <li>- potassium sulphate</li> <li>- magnesium potassium sulphate</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>

### CHAPTER 32

#### TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

The general qualifying rule for all finished products of this Chapter is that all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 3201	Tannins and their salts, esters, ethers and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in Note 3 to this Chapter which states 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	Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20% of the ex-works price of the product

### CHAPTER 33

#### ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

The general qualifying rule for finished products of this Chapter is that all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and if the materials are not already originating, the following qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" * in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product

\* A "group" is regarded as any part of the heading separated from the rest by a semi-colon

**CHAPTER 34**  
**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS,**  
**LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING**  
**OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING**  
**PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF**  
**PLASTER**

The general qualifying rule for all finished products of this Chapter is that all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and if the materials are not already originating, the specific qualifying rules listed apply.**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	<p>Operations of refining and/or one or more of the following specific process(es):</p> <ul style="list-style-type: none"> <li>(a) vacuum distillation;</li> <li>(b) redistillation by a very thorough fractionation process;</li> <li>(c) cracking;</li> <li>(d) reforming;</li> <li>(e) extraction by means of selective solvents;</li> <li>(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;</li> <li>(g) polymerization;</li> <li>(h) alkylation;</li> <li>(i) isomerization</li> </ul> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p><b>Note:</b> 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.</p>
3404	<p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> <li>– With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p>



HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
3404 <i>cont'd</i>	– Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>– hydrogenated oils having the character of waxes of heading No 1516</li> <li>– fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823</li> <li>– materials of heading No 3404</li> </ul> <p>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product</p>

**CHAPTER 35**  
**ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES**

The general qualifying rule for all finished products of this Chapter is that all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and if the materials are not already originating, the specific qualifying rule listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
3505	<p>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>– Starch ethers and esters</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

**CHAPTER 36**  
**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;  
CERTAIN COMBUSTIBLE PREPARATIONS**

The qualifying rule for all finished products of this Chapter is that all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**CHAPTER 37**  
**PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS**

The general qualifying rule for all finished products of this Chapter is that all materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified in a heading other than heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704

**CHAPTER 38**  
**MISCELLANEOUS CHEMICAL PRODUCTS**

The general qualifying rule for all finished products of this Chapter is that all materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 3801	<ul style="list-style-type: none"> <li>- Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes</li> <li>- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However the value of the materials of heading No 3403 used must not exceed 20% of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product
ex 3823	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 3823
3824	- The following of heading No 3824:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
3824 cont'd	<ul style="list-style-type: none"> <li>- Alkaline iron oxide for the purification of gas</li> <li>- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>- Sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>- Ion exchangers</li> <li>- Getters for vacuum tubes</li> <li>- Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>- Naphthenic acids, their water insoluble salts and their esters</li> <li>- Sorbitol other than that of heading No 2905</li> <li>- Fusel oil and Dippel's oil</li> <li>- Mixtures of salts having different anions</li> <li>- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> <li>- Other</li> </ul>	<p style="text-align: center;">Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the finished product</p>

**CHAPTER 39  
PLASTICS AND ARTICLES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used are classified in a Heading other than that of the product.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic:</p> <ul style="list-style-type: none"> <li>- Addition homopolymerization products</li> <li>- Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product, and</li> <li>- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product*</li> </ul> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product*</p>

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
3916 to 3921	Semi-manufactures of plastics: – Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked – Other: – Addition homopolymerization products	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 exceed 50% of the ex-works price of the product, and – the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product*
3922 to 3926	Articles of plastic	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product* Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

\* In the case of the products composed of materials classified in both heading Nos 3901 to 3906, on the one hand, and in heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

#### CHAPTER 40 RUBBER AND ARTICLES THEREOF

The general qualifying rule for all products of this Chapter is that all materials used are classified in a heading other than that of the product unless they are “wholly obtained”.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and unless the materials are already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber

#### CHAPTER 41 RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

The general qualifying rule for all finished products of this Chapter is that all the materials used change tariff heading unless they are “wholly obtained”.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4104 to 4107	Leather, without hair or wool other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product

**CHAPTER 42**  
**ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK – WORM GUT)**

The general qualifying rule for all finished products of this Chapter is that all materials used change tariff heading, unless they are already originating.

**CHAPTER 43**  
**FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all materials used change tariff heading, unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 4302	Tanned or dressed furskins, assembled: – Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled, tanned or dressed furskins, of heading No 4302

**CHAPTER 44**  
**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

The general qualifying rule for all finished products of this Chapter is that all materials used change tariff heading, unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	– Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed – Beadings and mouldings	Sanding or finger-jointing  Beading or moulding
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar 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  – Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used  Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409

#### CHAPTER 45 CORK AND ARTICLES OF CORK

The qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, if the materials are not already originating, the specific qualifying rule listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
4503	Articles of natural cork	Manufacture from cork of heading No 4501

#### CHAPTER 46 MANUFACTURES OF STRAW, OR ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

The qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading unless they are already originating.

**CHAPTER 47**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND**  
**SCRAP OF PAPER OR PAPERBOARD**

The qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading unless they are already originating.

**CHAPTER 48**  
**PAPER AND PAPERBOARD; ARTICLES OF PAPERPULP, OF PAPER**  
**OR OF PAPERBOARD**

The general qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 4811	Paper and paperboard, ruled, lined and squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809) duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which; – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47

**CHAPTER 49**  
**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE**  
**PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks:  – Calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard  – Other	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture from materials not classified within heading Nos 4909 or 4911

## CHAPTER 50 SILK

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread	Manufacture from: * – natural fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper making materials
ex Chapter 50 to Chapter 55	Woven fabrics:  – Incorporating rubber thread – Other	Manufacture from single yarn* Manufacture from:* – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper or



HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
<i>ex Chapter 50 to ex Chapter 55 cont'd</i>		Printing accompanied by at least a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product

\* For special conditions relating to products made from a mixture of textile materials see Part A - Question 10

**CHAPTER 51  
WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**The specific qualifying rules for finished products of this Chapter are listed under Chapter 50.**

**CHAPTER 52  
COTTON**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**The specific qualifying rules for finished products of this Chapter are listed under Chapter 50.**

**CHAPTER 53  
OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF  
PAPER YARN**

The general qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading unless they are already originating.

**The specific qualifying rules for finished products of this Chapter are listed under Chapter 50.**

**CHAPTER 54  
MAN-MADE FILAMENTS**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**The specific qualifying rules for finished products of this Chapter are listed under Chapter 50.**

**CHAPTER 55  
MAN-MADE STAPLE FIBRES**

The general qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading unless they are already originating.

**The specific qualifying rules for finished products of this Chapter are listed under Chapter 50. For the products listed below, the following specific condition must also be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp



HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading Nos 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from: * – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper making materials
5606	Gimped yarn, and strip and the like of heading Nos 5404 or 5405, gimped (other than those of heading No 5605 and gimped horse-hair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from: * – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials

\* For special conditions relating to products made from a mixture of textile materials see Part A - Question 10

## CHAPTER 57 CARPETS AND OTHER TEXTILE FLOOR COVERINGS

The qualifying rules for all finished products of this Chapter are listed below;

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
Chapter 57	Carpets and other textile floor coverings: – Of needleloom felt  – Of other felt  – Other	Manufacture from: * – natural fibres, or – chemical materials or textile pulp.  However: – polypropylene filament of heading No 5402, – polypropylene filament of heading No 5503 or 5506, or – polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product  Manufacture from: * – natural fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp  Manufacture from: * – coir yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres not carded or combed or otherwise processed for spinning

**CHAPTER 58**  
**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES;**  
**TRIMMINGS; EMBROIDERY**

The qualifying rules for all finished products of this Chapter are listed below, (except for heading No 5805: Hand woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up) for which all the materials used must change tariff heading);

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex Chapter 58	<ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn*</p> <p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

\* For special conditions relating to products made from a mixture of textile materials see Part A – Question 10.

**CHAPTER 59**  
**IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE**  
**ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE**

The general qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating, the specific qualifying rule must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> <li>- containing not more than 90% by weight of textile materials</li> </ul>	Manufacture from yarn

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
5902 <i>cont'd</i>	– Other	Manufacture from chemical materials or textile pulp
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
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*
5905	Textile wall coverings:  – Impregnated, coated, covered or laminated with rubber, plastics or other materials  – Other	Manufacture from yarn  Manufacture from:.* – coir yarn, – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp  or Printing accompanied by at least a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902:  – Knitted or crocheted fabrics  – Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials  – Other	Manufacture from:.* – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp  Manufacture from chemical materials  Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas, being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
5909 to 5911	Textile articles of a kind suitable for industrial use:  – Polishing discs or rings other than of felt of heading No 5911  – Other	Manufacture from yarn or waste fabrics or rags of heading No 6310  Manufacture from: * – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp

\* For special conditions relating to products made from a mixture of textile materials see Part A – Question 10

### CHAPTER 60 KNITTED OR CROCHETED FABRICS

The general qualifying rule for all finished products of this Chapter is;

Manufacture from:\*

- natural fibres,
- man-made staple fibres not carded or combed or otherwise processed for spinning, or
- chemical materials or textile pulp

\* For special conditions relating to products made from a mixture of textile materials see Part A – Question 10

### CHAPTER 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

The qualifying rules for all finished products of this Chapter are as follows;

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:  – Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form  – Other	Manufacture from yarn**  Manufacture from: * – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp

\* For special conditions relating to products made of a mixture of textile materials see Part A – Question 10

\*\* See pages 31 & 32 for the treatment of textile trimmings and accessories

**CHAPTER 62**  
**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,**  
**NOT KNITTED OR CROCHETED**

The general qualifying rule for all finished products of this Chapter is that all the materials used should be at no later stage of production than yarn.

**For the products listed below, however, manufacture from yarn may not be sufficient to obtain “originating status” and the following specific qualifying rules must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217	Women’s, girls’ and babies’ clothing and ‘other made-up clothing accessories’, embroidered	Manufacture from yarn** or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product**
ex 6210, ex 6216 and ex 6217	Fire resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn* or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product*
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: – Embroidered  – Other	Manufacture from unbleached single yarn (*) (**) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product*  Manufacture from unbleached single yarn (*) (**)

\* For special conditions relating to products made of a mixture of textile materials see Part A – Question 10

\*\* See pages 31 & 32 for the treatment of textile trimmings and accessories

**CHAPTER 63**  
**OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND**  
**WORN TEXTILE ARTICLES; RAGS**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:	

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
6301 to 6304 cont'd	<ul style="list-style-type: none"> <li>- Of felt, of non-wovens</li> <li>- Other <ul style="list-style-type: none"> <li>- Embroidered</li> </ul> </li> <li>- Other:</li> </ul>	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from unbleached single yarn* or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p>
6305	Sacks and bags, of a kind used for the packing of goods	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>- natural fibres</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: <ul style="list-style-type: none"> <li>- Of non-woven</li> <li>- Other</li> </ul>	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from unbleached single yarn*</p>
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set.

\* For special conditions relating to products made of a mixture of textile materials see Part A – Question 10

\*\* See pages 31 and 32 for the treatment of textile trimmings and accessories

#### CHAPTER 64 FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406



**CHAPTER 65**  
**HEADGEAR AND PARTS THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
6503	Felt hats and other felt headgear, made from hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres**
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres**

\*\* See pages 31 and 32 for the treatment of textile trimmings and accessories.

**CHAPTER 66**  
**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,  
WHIPS, RIDING CROPS AND PARTS THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, if the materials are not already originating, the specific qualifying rule must be fulfilled.**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

**CHAPTER 67**  
**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF  
DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

The qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**CHAPTER 68**  
**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA  
OR SIMILAR MATERIALS**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)

### CHAPTER 69 CERAMIC PRODUCTS

The qualifying rule for all finished products of this Chapter is that all the materials used change tariff heading unless they are already originating.

### CHAPTER 70 GLASS AND GLASSWARE

The general qualifying rule for all finished products of this Chapter is that all the materials used change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 7003 ex 7004 ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001
7007	Safety glass consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes ( other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex- works price of the product

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
7013 <i>cont'd</i>		or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool

**CHAPTER 71**  
**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,**  
**PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES**  
**THEREOF; IMITATION JEWELLERY; COIN**

The general qualifying rule for all finished products of this Chapter is that all materials used must change tariff heading, unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106	Precious metals:	
7108 and 7110	– Unwrought	Manufacture from materials not classified in heading Nos 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107 ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product

## CHAPTER 72 IRON AND STEEL

The general qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 7225 to 7227	Semi-finished products, flat rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
ex 7227	Semi-finished products whose cross-sections is in the shape of “flattened circles” or “modified rectangles”	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading Nos 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224

**CHAPTER 73**  
**ARTICLES OF IRON OR STEEL**

The general qualifying rule for all finished products of this Chapter is that all materials used must change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 7301	Sheet piling	Manufacture from materials of heading No 7203
7302	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized 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
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5% of the ex-works price of the product

**CHAPTER 74**  
**COPPER AND ARTICLES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used must change tariff heading, unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405;	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 7403	– Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap

**CHAPTER 75  
NICKEL AND ARTICLES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all materials used must change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product

**CHAPTER 76  
ALUMINIUM AND ARTICLES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 7601 and 7602	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 7601	– Aluminium alloys (ISO No Al 99.99)  – ‘Super-pure’ aluminium	Manufacture from aluminium, not alloyed, or waste and scrap  Manufacture from aluminium, not alloyed (ISO No Al 99.8)

**CHAPTER 77**

This Chapter is reserved for possible future use in the Harmonized System

**CHAPTER 78  
LEAD AND ARTICLES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex Chapter 78	Lead and articles thereof; except for heading Nos 7801 and 7802	Manufacture in which: – all the materials used are classified within a heading other than that of the product – the value of all the materials used does not exceed 50% of the ex-works price of the product
7801	Unwrought lead: – Refined lead – Other	Manufacture from “bullion” or “work” lead  Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste or scrap of heading No 7802 may not be used

**CHAPTER 79  
ZINC AND ARTICLES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all materials used must change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used

**CHAPTER 80  
TIN AND ARTICLES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001,8002 and 8007	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used

**CHAPTER 81  
OTHER BASE METALS; CERMETS; ARTICLES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the products are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex Chapter 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials used which are classified in the same heading as the product does not exceed 50% of the ex-works price of the product

**CHAPTER 82  
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the products are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth boring tools	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 40% of the ex-works price of the product



HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure and pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used

**CHAPTER 83  
MISCELLANEOUS ARTICLES OF BASE METAL**

The general qualifying rule for all finished products of this Chapter is that all materials used must change tariff heading unless they are already originating

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, unless the materials are already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product

**CHAPTER 84  
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES;  
PARTS THEREOF**

The general qualifying rule for finished products of this Chapter is;

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and
- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product.

(This rule only applies to the non-originating materials used.)

**For the products listed below, however, the general rule is not sufficient to obtain "originating status" and, if the materials are not already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 15% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8409	Parts suitable for use solely or principally with the engines of heading Nos 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product, and</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
ex 8419	Machines for wood, paper pulp and paper board industries	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <ul style="list-style-type: none"> <li>- Road rollers</li> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15% of the ex-works price of the product</li> </ul>
ex 8431	Parts for road rollers	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8448	Auxiliary machines for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8452	<p>Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> <li>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> </ul>	<p>Manufacture</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and</li> <li>- the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul>
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8456 to 8466	Machine-tools and machines and their parts and accessories of heading No 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8467	Hydraulic tools for working in the hand without a self-contained non-electric motor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 8483	Roller screws	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

**CHAPTER 85**  
**ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;**  
**SOUND RECORDERS AND REPRODUCERS,**  
**TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND**  
**PARTS AND ACCESSORIES OF SUCH ARTICLES**

The general qualifying rule for all finished products of this Chapter is ;

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and
- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product.

(This rule only applies to the non-originating materials used.)

**For the products listed below, however, the general rule is not sufficient to obtain “originating status” and, if the materials are not already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8501	Electric motors and generators (excluding generating sets)	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- 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</li> </ul>
8502	Electric generating sets and rotary converters	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product</li> </ul>

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8517	Videophones	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
ex 8522	Parts and accessories of cinematographic sound recorders or reproducers for film of 16 mm or more	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: <ul style="list-style-type: none"> <li>- Matrices and masters for the production of records</li> <li>- Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- 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</li> </ul>
ex 8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras;	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- 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</li> </ul>
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading Nos 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- 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</li> </ul>
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
8542	Electronic integrated circuits and micro-assemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within heading Nos 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product</li> </ul>

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8544	Insulated (including enamelled or anodized) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal ( for example, threaded sockets) incorporated during moulding solely for purpose of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, or base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8548	Electrical parts of machinery or apparatus not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

#### CHAPTER 86

#### RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

The general qualifying rule for all finished products of this Chapter is that the value of all the non-originating materials used should not exceed 40% of the ex-works price of the product.

**For the products listed below, however, the general qualifying rule is not sufficient to obtain "originating status" and, unless the materials are already originating the specific qualifying rule listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>



**CHAPTER 87**  
**VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK AND PARTS AND ACCESSORIES THEREOF**

The general qualifying rule for all finished products of this Chapter is that the value of all the non-originating materials used should not exceed 40% of the ex-works price of the product.

**For the products listed below, however, the general qualifying rule is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714
8715	Baby carriages and parts thereof	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>

**CHAPTER 88**  
**AIRCRAFT, SPACECRAFT, AND PARTS THEREOF**

The general qualifying rule for all finished products of this Chapter is that all materials used should change tariff heading, unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
8803	Parts of goods of heading Nos 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5% of the ex-works price of the product
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:  – Rotochutes  – Other	Manufacture from materials of any heading including other materials of heading No 8804  Manufacture in which the value of all the materials of heading No 8804 used does not exceed 10% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5% of the ex-works price of the product

**CHAPTER 89**  
**SHIPS, BOATS AND FLOATING STRUCTURES**

The qualifying rule for all finished products of this Chapter is that all the non-originating materials used are classified in a heading other than that of the product. However, hulls of heading No 8906 may not be used.

**CHAPTER 90**  
**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS OR APPARATUS; PARTS AND ACCESSORIES THEREOF**

The general qualifying rule for finished products of this Chapter is;

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and
- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product.

(This rule applies to the non-originating materials used.)

**For the products listed below, however, the general rule is not sufficient to obtain “originating status” and, if the materials are not already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
9001	Optical fibres and optical bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 9006	<p>Photographic (other than cinematographic) cameras; other than the following:</p> <ul style="list-style-type: none"> <li>– Cameras of a kind used for preparing printing plates or cylinders</li> <li>– Cameras of a kind used for recording documents on microfilm, microfiche or other microforms</li> <li>– Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes</li> <li>– Instant print cameras</li> <li>– Other cameras: <ul style="list-style-type: none"> <li>– With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm</li> <li>– Other, for roll film of a width less than 35 mm</li> <li>– Other, for roll film of a width of 35 mm</li> </ul> </li> </ul>	<p>Manufacture</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 45% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

**CHAPTER 91**  
**CLOCKS AND WATCHES AND PARTS THEREOF**

The general qualifying rule for all finished products of this Chapter is that the value of all the non-originating materials used must not exceed 40% of the ex-works price of the product.

**For the products listed below, however, the general rule is not sufficient to obtain “originating status” and, if the materials are not already originating the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
9101 to 9105	Watches and clocks	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movements sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and  – 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
9111	Watch cases and parts thereof	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and  – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and  – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:  – Of base metal, whether or not plated, or clad with precious metal  – Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

**CHAPTER 92**  
**MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES**

The qualifying rule for all finished products of this Chapter is that the value of all the non-originating materials used must not exceed 40% of the ex-works price of the product.

**CHAPTER 93**  
**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

The qualifying rule for all finished products of this Chapter is that the value of all the non-originating materials used must not exceed 50% of the ex-works price of the product.

**CHAPTER 94**  
**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified within a heading other than that of the product, or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: – its value does not exceed 25% of the ex-works price of the product, and – all the other materials used are already originating and are classified within a heading other than heading Nos 9401 or 9403
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

**CHAPTER 95**  
**TOYS, GAMES AND SPORTS REQUISITES;  
PARTS AND ACCESSORIES THEREOF**

The general qualifying rule for all finished products of this Chapter is that all the materials used should change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain “originating status” and, unless the materials are already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 9502	Dolls, with electric motors	Manufacture in which the electric motor used must be originating and all the other materials used must be classified in a heading other than that of the product
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – provided the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9506	Finished golf club heads	Manufacture from roughly shaped blocks
ex 9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading Nos 9208 or 9705) and similar hunting or shooting requisites:  – mounted fish hooks with artificial bait; – mounted fishing lines including casts	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 25% of the ex-works price of the product

**CHAPTER 96**  
**MISCELLANEOUS MANUFACTURED ARTICLES**

The general qualifying rule for all finished products of this Chapter is that all the materials used must change tariff heading unless they are already originating.

**For the products listed below, however, change of tariff heading is not sufficient to obtain "originating status" and, unless the materials are already originating, the specific qualifying rules listed must be fulfilled;**

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles, button blanks	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product

HS (1)	FINISHED PRODUCT (2)	QUALIFYING RULE (3)
ex 9608	Ball point pens; felt tipped and other porous-tipped pens and markers, fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609; – fountain pens, stylograph pens and other pens with nibs	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may be used provided their value does not exceed 10% of the ex-works prices of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

**CHAPTER 97**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

The qualifying rule for products of this Chapter depends on whether the goods are newly manufactured or not. In very general terms, in the manufacture of new products all the non-originating materials used should change tariff heading.

**For second-hand products, or Antiques, all goods must satisfy the qualifying rule which would apply to them if they were not classified in these headings.**





## **Part A – ORIGIN CRITERIA**

### **Originating products**

#### **8. IF MY PRODUCT CONTAINS NON-ORIGINATING MATERIALS WHICH HAVE NOT SATISFIED THE NECESSARY WORKING OR PROCESSING RULES, CAN MY PRODUCT STILL BE “ORIGINATING”?**

If all the other conditions for originating products have been met, provided that the value of non-originating materials which fail to satisfy the qualifying rules for manufacture of your product does not exceed 15% of the ex-works price of the final product then the manufactured items can be considered as originating.

This rule is known as the “value tolerance rule”.

It must be applied independently and must not be added to any other percentages listed ie the maximum value of all the non-originating materials used must never exceed the value of the highest percentage given.

*For example:*

- (a) If you are manufacturing items which comply with all the conditions for originating products but you have used, for example, paint, or badges which are non-originating then, providing these items do not exceed 15% of the ex-works price of the finished articles, your products may still be described as originating.*
- (b) If you are manufacturing Letter pads (ex 4820) using paperboard imported from Canada and paper which has been produced in your own, or another, ACP State the rule for manufacture of your product is that the value of all the materials used does not exceed 50% of the ex-works price of the product. This percentage limit applies to the non-originating paperboard and is limited to the percentage quoted. It must not be added to the 15% tolerance allowed under the value tolerance rule.*

#### **ARTICLE 5 and NOTE 4.4**



## **Part A – ORIGIN CRITERIA**

### **Originating products**

#### **9. WHAT ABOUT MATERIALS USED WHICH ARE NOT PART OF THE FINAL PRODUCT?**

Any electrical power, fuel, plant, machinery or tools used either to obtain the goods or to produce them, which do not enter and were not intended to enter into the final composition of the goods, do not need to originate in the ACP State for the final products to be given the status of “originating”. Indeed, it is not even necessary to establish whether such “neutral elements”, as they are known, originate in third countries or not.

What is important here, however, is that in applying the percentage value-added criterion in the list of sufficient working or processing, the cost attributable to power and fuel, plant and equipment and machines and tools involved in the manufacture of the goods, counts as part of the value-added in the manufacturing ACP States, the Community or countries and territories.

*For example: You may find that the percentage value-added rule limits the value of non-originating materials to 40% of the ex-works price. If you find that the value of all the non-material costs, such as labour, overheads (including the cost of power, fuel, catalysts, solvents, plant, equipment, machinery and tools) used in the production and profit etc., make up at least 60% of the ex-works price, then the percentage criterion has been met.*

However, if the non-material costs are not enough by themselves to fulfil the origin rule, you may add to the value of the non-material costs the cost of any materials which can be proved to originate in the ACP States, (or which originate in the country to which the products are being exported – although see Question 10 of Part A for conditions applying to textiles). The value of such materials for this purpose is the earliest verifiable price paid for them or their open market price.

If it proves difficult to establish the value of the originating materials, but values are available for the remaining materials, it may be easier to base the calculation on these values. For such materials, use the value for customs purposes at the time of their importation in the ACP State, or if this is not known, the earliest verifiable price paid in the ACP State.

#### **ARTICLE 4**

## **SOME EXAMPLES OF PRODUCTS MANUFACTURED FROM TEXTILE MATERIALS**

### **Example 1.**

A yarn of heading No 52.05 made from cotton fibres of heading No 52.03 and synthetic staple fibres of heading No 55.06 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require the use of non-originating chemical materials) may be used up to a weight of 10% of the yarn.

### **Example 2.**

A woollen fabric of heading No 51.12 made from woollen yarn of heading No 51.07 and synthetic yarn of staple fibres of heading No 55.09 is a mixed fabric. Therefore, non-originating synthetic yarn that does not satisfy the origin rules (which require the use of non-originating man-made staple fibres not carded or combed, or otherwise prepared for spinning), or non-originating woollen yarn that does not satisfy the origin rules (which require the use of non-originating natural fibres), or a combination of the two may be used up to a weight of 10% of the fabric.

### **Example 3.**

Tufted textile fabric of heading No 58.02 made from cotton yarn of heading No 52.05 and cotton fabric of heading No 52.10 is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures. If the tufted textile fabric concerned had been made from cotton yarn of heading No 52.05 and synthetic fabric of heading No 54.07, then, obviously, the yarns used are two separate basic textile materials and the tufted textile material is accordingly a mixed product.

### **Example 4.**

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

### **Example 5.**

Cotton fabric, imported into Barbados from the United Kingdom is used to manufacture girls' petticoats. The fabric, woven in the UK from yarn imported from Poland, is treated as though it had been done in Barbados, under the rules of cumulation. The list rule requires that manufacture should be from yarn, and this rule is satisfied and the product is considered as originating in Barbados. Embroidery, used as trimmings for the petticoats is imported from Switzerland, but if its weight does not exceed 10% of the overall weight of the fabrics used, the petticoats will still be eligible for preferential entry into the Community as an ACP product.

## Part A – ORIGIN CRITERIA

### Originating products

#### 10. WHAT IF MY PRODUCTS ARE MADE FROM TWO OR MORE BASIC TEXTILE MATERIALS?

If you manufacture products from two or more basic textile materials you are allowed to use non-originating materials, even at a later stage of manufacture than the list rules allow, provided that the total weight of those non-originating materials does not exceed 10% of the finished product.

In the case of fabrics incorporating “yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped” the tolerance is 20% in respect of this yarn.

For fabrics incorporating strip consisting of a core of aluminium foil or a core of plastic film, whether or not coated with aluminium powder, of a width not exceeding 5mm, sandwiched by means of an adhesive between two films of plastic film, the tolerance is 30% in respect of this strip.

The following are the basic textile materials;

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

(see Notes below).

#### NOTES:

The term “man-made staple fibres” refers to synthetic or artificial filament, tow, staple fibres or waste, of headings Nos 5501 to 5507.

**The important point to note, is that the tolerance of 10% of non-originating materials only applies to a mixed product made from two or more of the basic textile materials above.**

Textile trimmings and accessories, classified in Chapters 50 to 63, which do not satisfy the list rule 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.

Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the list rule.

Any non-originating non-textile trimmings and accessories or other products, which do not contain any textiles may, anyway, be used freely where they cannot be made from the materials specified in column 3 of the list.

***For example; 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.***

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

Linings and interlinings are not to be regarded as trimmings or accessories.

(see also Part A – Question 7 –“How do I use the list of “working and processing”?)

## **ANNEX I – NOTES 5, 6 and 7**

## Part A – ORIGIN CRITERIA

### Originating products

#### 11. WHAT IF THE PRODUCTS I EXPORT ARE MADE FROM MATERIALS SUPPLIED BY ONE OR MORE OTHER ACP STATES?

In very general terms the concept of “cumulation” means the ‘adding together’ of ‘working or processing’ in order to meet the qualifying rule for the product manufactured.

This means that if you do not carry out sufficient working and processing on your product to confer “originating status” but a manufacturer in another ACP State continues the working and processing to meet the qualifying rules, the resulting product may still be considered as “originating” in the last ACP State in which it underwent the last working and processing exceeding the insufficient operations of Article 3 (3).

Conversely, you may complete the “working and processing” on materials from another ACP State which may (up to the point at which you acquire them) have undergone insufficient working and processing to confer originating status. The working and processing which you may subject the materials to, however, may be sufficient, and the products will therefore be considered as originating in your ACP State.

For the purpose of determining the origin of products exported by ACP States to the Community the ACP States are treated as one territory. This means that if, as a manufacturer in an ACP State, you utilise materials from one or more other ACP States, the materials you use from the other ACP States are treated no differently from those obtained in the ACP State in which you manufacture your products.

Originating products made up of materials “wholly obtained” or “sufficiently processed” in two or more ACP States are considered as products originating in the ACP State where the last working or processing took place, provided that the working or processing exceeds the insufficient operations or minimal processes detailed in Question 6 of this part.

An extension to the rules of cumulation (agreed in Mauritius in November 1995) allows for some products “working and processing” in an ACP State, to be considered as originating in the ACP State where they have undergone the further “working or processing”. (See Part A – Question 13).

Processing carried out in another ACP State can help meet the origin rules. The value of work done on non-originating materials in another ACP State can be added to the value of the work you do in your own State. The fact that work done in one ACP State may fail to achieve originating status does not matter provided that the cumulative operations carried out in the different ACP States constitute sufficient working or processing according to the list rules.

*For example; Australian raw wool falling within heading No.53.01 is imported into Jamaica where it is made into woollen yarn falling within heading No.53.07, which is in turn sent to Barbados to be made into fabrics of heading No.53.11. These fabrics are then sent to Guyana where they are made up into garments of heading No.61.01 . As garments of Chapter 61 must be manufactured from yarn, this requirement has been met if the processing carried out in all the ACP States concerned is taken into account, and the garments are considered as originating in Guyana.*



It also follows that a product which is “wholly obtained” is considered as an originating product of the last ACP State in which the working or processing took place, if the process which has given it that status has taken place successively in a number of ACP States.

*For example; if coffee from the Democratic Republic of the Congo is sent to Uganda, where it is roasted, then transported to Togo where it is ground and put into 1 kilogramme tins and then exported to the Community, the coffee is considered as a product originating in Togo.*

#### **ARTICLES 6 and 7 and Annex LXXXVI Lomé IV Convention**

## **Part A – ORIGIN CRITERIA**

### **Originating products**

#### **12. WHAT IF THE PRODUCTS I EXPORT ARE MADE FROM MATERIALS OBTAINED IN THE COMMUNITY OR THE OCT?**

If “wholly obtained” materials from the Community or the OCT, undergo working or processing in an ACP State, they are considered as having been “wholly obtained” in that ACP State.

The materials must have been transported directly from the Community or the OCT to the ACP State or States where the working or processing is carried out.

Even where working or processing has already been carried out in the Community or the OCT, it is considered as having been carried out in the ACP States if the products obtained from the Community or the OCT are directly transported to the ACP State or States where the further working or processing is carried out. This is known as ‘cumulation’ which allows for ‘working and processing’ to be ‘added together’ in order to meet the qualifying rules for products manufactured.

These conditions apply to any working or processing carried out in the ACP States, including those processes described as insufficient or minimal processes. See Question 6 to this part.

As an ACP producer you are able to treat inputs which are “wholly obtained” in the Community or the OCT, as ACP Inputs.

*For example; Fish (Chapter 3 of the Harmonized system) originating in St Pierre and Miquelon are transported to Jamaica where they are processed into preserved fish (heading No.16.04). The preserves produced from this processing may be admitted into the Community under the preferential arrangements.*

You are also able to treat inputs which have undergone working or processing in the Community or the OCT, as ACP inputs. Even so, it is important to remember that in order for your products to obtain “originating” status, the working or processing must be sufficient in accordance with the conditions in the list rules detailed at pages 35 - 93.

*For example; Incomplete motor-cycles assembled in France from Japanese and Community parts are taken to Chad where they are finished by the addition of parts originating in the Community. The finished product fulfils the list rule if it does not contain more than 40% of Japanese parts by value and the value of the Japanese parts used does not exceed the value of the Community parts. If this rule is satisfied, the product has undergone “sufficient working or processing” and the work carried out in France is considered as if it had been done in Chad.*

#### **ARTICLE 6**



## **Part A – ORIGIN CRITERIA**

### **Originating products**

#### **13. WHAT IF THE PRODUCTS I EXPORT ARE MADE FROM MATERIALS OBTAINED FROM ALL DIFFERENT SOURCES?**

Under the rules of cumulation of origin, materials obtained from one or more ACP States are treated no differently from materials obtained in the ACP State where the producer is located. If the materials undergo sufficient working or processing, or were “wholly obtained” from an ACP State, they will be considered as originating in the ACP State where the last working or processing took place, even though those processes may have been minimal.

Similarly, where materials obtained from the Community or the OCT undergo sufficient working or processing in one or more ACP States, the products are considered as originating in the ACP State where the last working or processing took place.

When working or processing is carried out in the Community or in the OCT, with further working or processing in the ACP States it is considered that it has been carried out in the ACP States. The status of “originating product” can be obtained by the cumulation of working or processing.

It does not matter, therefore, where the materials originate within the ACP, OCT or Community. What is important is that the total working or processing is sufficient according to the list rules. Whether that working or processing takes place in one ACP State or cumulatively in the Community, the OCT and one or more ACP States, the products will be considered as originating from wherever the last working or processing takes place.

An extension to the rules of cumulation (agreed in Mauritius in November 1995) allows for some products which have originated in a neighbouring developing country (**NOTE 1** below) which have undergone “working and processing” in an ACP State, to be considered as originating in the ACP State where they have undergone the further “working or processing”.

Exceptions to this are tuna products classified under HS Chapters 3 or 16, rice products of HS code 1006 and specific textile products listed at Annex XI – Protocol No. 1. A further exception is that products of Chapters 50 to 63 of the Harmonized System must undergo sufficient “working and processing” in the ACP State to result in a different tariff heading classification from that covering the products originating in the non-ACP developing country and that products listed at Annex X - Protocol No. 1 must undergo the specific processing shown whether or not it involves a change of heading.

Treatment of inputs from other ACP States, the Community or the OCT as inputs from your ACP State is dependent on those inputs being transported directly to you. This means that when the goods leave the exporting country, destined for working or processing in your ACP State, the export documents must indicate that they are intended for the destination in the ACP State. If the goods do have to be shipped to a foreign port they must comply with the conditions explained in Question 19 – Part A.

***For example:** If a producer in say, Barbados manufactures ladies slips from fabric imported from Trinidad and Tobago where the fabric had been produced from Japanese yarn, the requirement for conversion from foreign yarn*

*to fabric would be satisfied, and treated as if it were carried out by the producer in Barbados. Even if the fabric had been produced in the Community or an OCT, the products would be treated the same*

NOTE 1:

\* Annex LXXXVI – Joint declaration on cumulation states that;

'The Contracting Parties agreed that, for the implementation of Article 6(5) of Protocol 1, the following definitions shall apply:

developing country: any country listed as such by the Development Aid Committee of the OECD and the Republic of South Africa except High Income Countries (HIC) and the countries with a GNP exceeding, in 1992, 100 billion dollars at current prices;

the expression 'neighbouring developing country belonging to a coherent geographical entity' shall refer to the following list of countries:

- Africa: Algeria, Egypt, Libya, Morocco, Tunisia and on an ad hoc basis, South Africa;
- Caribbean: Colombia, Costa Rica, Cuba, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Venezuela;
- Pacific: Nauru.

## **ARTICLES 6 and 7 and Annex LXXXVI – Lomé IV Convention**

## **Part A – ORIGIN CRITERIA**

### **Originating products**

#### **14. WHAT IS THE PERCENTAGE VALUE-ADDED REQUIREMENT?**

There are two types of percentage rule referred to in the list of sufficient working or processing, which apply to certain products.

These rules set a percentage limit on the value of non-originating materials which may be used in relation to:

- (a) the ex-works price of the finished product and/or
- (b) the value of all the materials used to make the finished product.

The ex-works price is the price paid (excluding any internal taxes refunded or refundable on exportation) to the manufacturer in whose works the manufacture has taken place. If manufacture is carried out successively, in two or more establishments, the ex-works price is that paid to the last manufacturer.

For imported materials, the value of the non-originating materials and parts is the value on importation. This was originally determined in accordance with the Brussels Definition of Value. The GATT (General Agreement on Tariffs and Trade - Article VII) sets out certain general principles of valuation for customs purposes which include that the value of goods for customs purposes should be based on the actual value of the goods, and not on arbitrary or fictitious values, nor on the value of similar, domestically produced goods. The Article also states that where goods are exempted in the exporting country from internal taxes applicable to sales for home consumption, such taxes should not be included in dutiable value in the importing country. The subsequent Customs Valuation Code alters Article VII by requiring that customs duties be based on the price actually paid for the goods when sold for export. It also established specific alternate means of determining the value when the actual price is not available.

For materials of undetermined origin, the value is the earliest ascertainable price (less internal taxes refunded or refundable on exportation) paid in the ACP State where the manufacture takes place. This is usually the invoice price (without tax) paid by the manufacturer of the finished product.

If two or more percentages are given in the list rules for the maximum value of non-originating materials that can be used, these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest percentage given neither must the individual percentages be exceeded for the particular materials to which they apply.

The value tolerance of 15% of the ex-works price of the final product for use of non-originating materials in the manufacture of a given product, must not be added to any other allowable percentages.

How to work out a percentage rule in relation to the ex-works price:

- (i) (a) Add the cost of any materials which can be proved to originate in the ACP States, the Community or the OCT. The value of such materials for this purpose is the earliest verifiable price paid for them, or their open market price.
- (b) If the value of the originating materials is not sufficient to fulfil the origin rule, add the non-material elements of the price of the final product to the costs of the originating materials; eg
  - labour,
  - overheads etc., (including cost of power, fuel, catalysts, solvents, plant, equipment, machinery and tools used in production, ignoring the origin of these items).

*For example; the percentage rule may limit the value of non-originating materials to 40% of the ex-works price. If you find that the value of the originating materials by themselves do not make up at least 60% of the ex-works price then you can add in the non-material costs (which always count as "originating") to help meet the percentage criterion.*

If it proves difficult to establish the value of the originating materials but values are available for the remaining materials it may be easier to base the calculations on these values. For such materials, use the value for customs purposes at the time of their importation into the ACP States, or if this is not known, the earliest verifiable price paid in the ACP States.

- (ii) Where the percentage rule applies a limit to the percentage of materials of another heading or Chapter which may be used in the manufacture, that percentage applies only to the materials of that Chapter and does not take account of the non-material costs of preparing the materials of that Chapter or heading.

*For example; the qualifying process for heading No. 20.06 (Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) is "Manufacture in which the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the finished product".*

The percentage of the materials of Chapter 17 used must be based on the cost of those materials alone, and must not be calculated by taking account of the non-material costs in manufacturing the final product.

## **ANNEX 1 NOTE 4.4 and ARTICLE 5**

## **Part A – ORIGIN CRITERIA**

### **Originating products**

#### **15. WHAT IF MY PRODUCTS ARE A MIXTURE OF GOODS (SETS) COMPOSED OF “ORIGINATING” AND “NON-ORIGINATING” ARTICLES?**

If your sets are composed of originating and non-originating articles, the value of the non-originating components must not exceed 15% of the ex-works price of the set for it to be given originating status.

If all the component articles are originating, then the sets are regarded as originating products.

The origin rules are applied to the basic unit of the finished product used to determine the HS classification. In the case of sets of products, defined by Rule 3 of the General Rules for the interpretation of the HS, the unit of qualification is determined in respect of each item in the set in the case of headings Nos. 63.08, 82.06 and 96.05.

This means that;

- when a product composed of a group or assembly of articles is classified under a single heading of the HS, the whole is regarded as the unit of qualification;
- when a consignment consists of a number of identical products classified under the same HS heading, each product is taken individually when applying the origin rules.

#### **ARTICLE 9 and NOTE 3.6 (part)**





**Part A – ORIGIN CRITERIA**  
**Originating Products**

**16. WHAT ABOUT SPARE PARTS, ACCESSORIES OR TOOLS?**

Spare parts, accessories and tools which are supplied with machines, equipment, apparatus or vehicles are treated as forming a whole with those items, providing they;

- (a) make up the standard equipment usually included in the sale of such items; and
- (b) are included in the price of the item or are not separately invoiced.

**ARTICLE 8**



## Part A – ORIGIN CRITERIA

### Originating products

#### 17. WHAT ABOUT PETROLEUM PRODUCTS?

Some petroleum products, set out in Annex VIII – Protocol No. 1 (listed below) are temporarily excluded from the scope of the Protocol. The arrangements, though, regarding administrative cooperation, eg EUR 1 certificates, still apply to these products.

Other petroleum products, notably, those of Headings Nos ex 2707, 2710 to 2715, ex 2901, ex 2902 and ex 3403 are now within the scope of the Protocol. The Qualifying Rules include specific processes set out in Annex 1 Note 8 – Protocol 1. (See also pages 45 – 49 and 53 of this part).

**Annex VIII Products referred to in Article 33 of Protocol No. 1 which are temporarily excluded from the scope of the Protocol:**

HS heading No	Description of 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
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbon for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals



## **Part A – ORIGIN CRITERIA**

### **Originating products**

#### **18. HOW DO I DECIDE IF THE PACKING IS PART OF THE VALUE OF THE GOODS?**

Whether you use packing as retail packaging or packing for the transport and storage of goods, it is considered as forming a whole with the goods it contains. The cost of such packing is treated as part of the value of the goods of which it is a part.

If you use packing which is not normal for your goods, and the packing is durable and has a value because it has other uses, then it must be considered separately from its contents for origin purposes.

*For example, toothpaste tubes and cartons, jars of cosmetics, cellophane wrapping for shirts, boxes for soap powder and boxes containing sets of writing paper and envelopes are all part of the retail packaging and are considered as forming a whole with the goods contained. Cardboard cartons for protecting the goods during transport, such as cardboard containers for lettuce, tomatoes, fruit, flowers, tinned goods or loose items are also considered as forming a whole with the goods contained. Packing such as pallets, crates, freight containers, refrigerated units or re-usable polystyrene beads or nodules are considered as durable, and because such packing has other uses and as such has a value, it must be considered separately from the contents for origin purposes.*

#### **ANNEX 1 Note 3.6**



**PART A**  
**ORIGIN CRITERIA**  
**OTHER CONDITIONS**





## **Part A – ORIGIN CRITERIA**

### **Other conditions**

#### **19. DO I HAVE TO TRANSPORT MY GOODS DIRECTLY TO THEIR DESTINATION?**

For originating goods to be given preferential treatment, they must normally be transported from the ACP States to the Community without entering any other territory. If, however, for goods constituting a single consignment, direct transport is not possible or it is necessary to temporarily warehouse the goods in any other territory, the following provisions apply;

- (a) the goods must remain under the surveillance of the customs authorities in the country of transit or warehousing ; and
- (b) they must not undergo any operations other than loading, reloading or to preserve them in good condition.

Evidence that these conditions have been met must be supplied to the customs authorities by;

- (i) a through bill of lading from the exporting country, covering transit in any other country;

or

- (ii) a certificate, issued by the customs authorities of the country of transit;
  - giving an exact description of the goods,
  - stating the dates of unloading or reloading or of embarkation/ disembarkation, identifying the ships used,
  - certifying the conditions under which the goods remained in the transit country;

or

- (iii) failing these, any substantiating documents. (see NOTE below).

**NOTE: A shipping certificate, issued in the first port of embarkation for the Community, is considered equivalent to the through bill of lading for products covered by a movement certificate EUR 1 (see Part B – to this manual) issued in landlocked ACP States.**

When products are not transported directly to their destination, the exporter may require or request that the validity of movement certificate EUR 1 is extended for a further period of 10 months from the date that the customs authorities in the country of transit endorse and stamp the certificate.

#### **ARTICLE 10 and ANNEX LXIII (part) – Lomé IV Convention**



**Part A – ORIGIN CRITERIA**  
**Other conditions**

**20. WHAT ABOUT “ORIGINATING GOODS” ALREADY EXPORTED  
THAT ARE RETURNED?**

If “originating goods” which have already been exported from the ACP States, the Community or the OCT to another country are returned, proof must be given to the customs authorities that the goods returned are the same goods as those exported and that they have not undergone any operation other than necessary to preserve them whilst in that country or while being transported. If such proof cannot be given, they will be considered as non-originating.

**ARTICLE 11**



## **Part A – ORIGIN CRITERIA**

### **Other conditions**

#### **21. ARE PRODUCTS “ORIGINATING” IF CUSTOMS DUTIES HAVE BEEN PAID?**

Products do not acquire ACP origin by virtue of having duty and other charges paid on them; they must either have been “wholly obtained” or have satisfied the rules for “sufficient working or processing” if they are to be given the status of “originating”. Products on which customs duties and taxes have been paid and import formalities completed, referred to as being in ‘free circulation’, do not necessarily meet the origin rules.

Goods in ‘free circulation’ may have been imported from a third country, or they may be products imported from another ACP State for further working and processing, or they may be goods imported under preferential arrangements because they have satisfied the rules of the exporting country, for “originating products”.

Goods in ‘free circulation’ may also have been warehoused if the importer found that a tariff quota had expired or a ceiling had been reached or a preference rate of duty withdrawn. Importers may sometimes warehouse their goods until new quotas or ceilings are opened and they are able to enter the goods to free circulation at the preference rate.

If you need to re-export non-originating goods that are in free circulation, you cannot obtain a movement certificate EUR 1. Instead you should follow the normal procedures for export of non-originating goods.

If, however, you have imported the goods for further manufacture in which the “working and processing” will result in your finished product being “originating”, you should obtain a supplier’s declaration from the supplier of the goods, NOT a movement certificate EUR 1, which is for export of the finished “originating product” under preference. (See Part C – Questions 42, 43, and 44).



**Part A – ORIGIN CRITERIA**  
**Other conditions**

**22. IS THERE ANY WAY OF EXPORTING UNDER PREFERENCE IF MY GOODS DO NOT FULFIL THE CONDITIONS IN THE PROTOCOL?**

If your products do not fulfil the conditions in Protocol No 1 and you wish to export them under preference, an application can be submitted to the Customs Cooperation Committee for a derogation, following the procedure detailed at Question 52 and 53 of Part E of this manual.

If the request for a derogation is not granted, however, you can still export your product to the Community, although you cannot use an EUR 1 movement certificate or claim preferential treatment. Instead, you must follow the normal procedures for export of non-preferential products. This means that when your product is imported into the Community any customs duties or taxes due will have to be paid by the importer before the product can obtain entry to the Community.

**Article 31 (part)**





# **PART B**

# **EXPORT PROCEDURES**

## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR 1**

#### **23. WHAT DOCUMENTS DO I NEED TO CLAIM PREFERENTIAL TREATMENT FOR EXPORTS?**

If you are certain that your product is “originating” you may either

- submit an application for an EUR 1 ( movement certificate);

or

- complete an EUR 2 form, for low value postal or private exports.

These documents should only be used if you can prove the goods are originating.

You must not use either EUR 1 or EUR 2 if;

- your products do not comply with the origin rules; or
- you do not hold all necessary supporting evidence of origin; or
- they are to be used only for commercial purposes (eg in connection with letters of credit).

**ARTICLE 12 (paragraph 1) and ARTICLE 21 (paragraph 1)**



**DECLARATION BY THE EXPORTER**

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

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

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

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

**SUBMIT** the following supporting documents (1):

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

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

**REQUEST** the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

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

**APPLICATION FOR A MOVEMENT CERTIFICATE**

(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate

<b>1. Exporter</b> (Name, full address, country)	<b>EUR. 1</b> N° <b>A</b> 000 000		
See notes overleaf before completing this form			
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>2. Application for a certificate to be used in preferential trade between</b> ..... and ..... (Insert appropriate countries, groups of countries or territories)		
<b>4. Country, group of countries or territory in which the products are considered as originating</b>		<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>		
<b>8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)	

## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **24. HOW CAN I OBTAIN A MOVEMENT CERTIFICATE EUR 1?**

A movement certificate EUR 1 is issued only when an exporter, or his authorised representative completes an application form, and presents it to the Customs Authorities of the exporting ACP State. A copy of the 'APPLICATION FOR A MOVEMENT CERTIFICATE' is shown opposite.

The application form is a duplicate of the movement certificate EUR 1, but has no space for a Customs Endorsement. The reverse contains a "declaration by the exporter", which you are required to complete when you apply for the movement certificate.

Any appropriate supporting documents which prove that the products to be exported are "originating products" should be sent with the application.

If the Customs Authorities are satisfied that the goods can be considered as "originating products" they will issue the movement certificate EUR 1.

The circumstances which enable the goods to be given originating status, such as details of the nature of the processing operations carried out, the origin and value of the parts used etc., must be given on the application form. By means of the declaration contained in the application, the exporter agrees to provide any further evidence, in addition to that sent with the application, which may be needed.

The Customs Authorities have the right to verify that products are originating by calling for any documentary evidence or carrying out any check which they consider necessary, either before the issue of the movement certificate or at any later time.

The applications for forms EUR1, are retained by the Customs Authorities of the exporting country, for a minimum period of three years.

#### **ARTICLE 12**





**MOVEMENT CERTIFICATE**

(\*) If goods are not packed, indicate number of articles or state "In bulk" as appropriate

<b>1. Exporter</b> (Name, full address, country)	<b>EUR. 1</b> N° <b>A</b> 000 000		
<b>3. Consignee</b> (Name, full address, country) (Optional)	See notes overleaf before completing this form		
	<b>2. Certificate used in preferential trade between</b> ..... and ..... (insert appropriate countries, groups of countries or territories)		
	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>		
<b>8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices (Optional)</b>	
<b>11. CUSTOMS ENDORSEMENT</b> Declaration certified Export document (2): Form ..... No ..... Customs office ..... Issuing country or territory ..... ..... Date ..... ..... (Signature)		<b>12. DECLARATION BY THE EXPORTER</b> I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date ..... ..... (Signature)	

(\*) Complete only where the regulations of the exporting country or territory require

<p><b>13. REQUEST FOR VERIFICATION, to:</b></p>	<p><b>14. RESULT OF VERIFICATION,</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate (!)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>(!) Insert X in the appropriate box.</p>

**NOTES**

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

## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **25. HOW SHOULD I FILL IN A MOVEMENT CERTIFICATE EUR 1?**

The movement certificate EUR 1 is the document which gives evidence of the originating status of products, and it is therefore essential that it is completed accurately and fully.

Only you, as the exporter of the goods, or your authorised representative can fill in the movement certificate EUR 1. Normally you would be a person resident in an ACP State, or a company registered there.

The certificate can be printed in one or more of the languages of the Convention and should be completed in one of these languages. If you complete the form in handwriting you should do so in ink, and in capital letters. A specimen of the form is shown opposite.

**You should complete the form as follows:**

**BOX 1.**

Indicate the full identity (name and address) of the exporter.

**BOX 2.**

Insert the name of your ACP State and the country of destination.

**BOX 3. Consignee.**

You are recommended always to insert the name of the consignee, but you do not have to. For exports to exhibitions outside the ACP States which are later sent on to a preference-giving country, insert also the name and address of the exhibition.

**BOX 4. Country, group of countries or territory in which the products are considered as originating.**

This may be "ACP States" or wherever the products originate.

**BOX 5. Country of destination.**

Put the name of the individual country of destination or "EC". In the first case the country must be a Member State of the Community.

**BOX 6. Transport details.**

Complete, if possible, on the basis of the available information otherwise leave this box blank.

**BOX 7. Remarks.**

Put one of the following endorsements, where necessary. Otherwise leave it blank.

**"Duplicate"**

Insert this if you are applying for a duplicate movement certificate EUR 1 because the original has been lost or destroyed, for example. You must explain the reason.

**"Issued retrospectively"**

Insert these words if the goods have left the country before application for a movement certificate EUR 1 is made. You must also indicate the place and date of export of the products to which the certificate relates, and you must certify that no movement certificate EUR 1 was issued at the time of export of the products, and state the reasons.

**"Replacement of movement certificate EUR 1 issued in..... "**

Put this if you are applying for a replacement certificate because your consignment is split or re-sold.

**BOX 8.**

Put item numbers and identifying marks and numbers in the space on the left-hand side of the box.

**Item numbers.**

If different types of goods are shown separately on the invoice(s) for the goods, show each type separately on the movement certificate EUR 1 and itemise them (1.2. and 3 etc.). Leave no spaces between the different items.

**Identifying marks and numbers.**

Give identifying marks and numbers on the packages. If the packages are addressed to the consignee, state the address. If they are not marked in any way, put "No marks and numbers". If both originating and non-originating goods are packed together, add "Part Contents only" at the end.

**Number and kinds of packages, eg. bales, cartons, drums.**

For goods in bulk which are not packed, insert "In bulk". The quantity shown must be the same as or relatable to the quantity shown on the invoice for the goods (eg if the invoice merely shows 100 cartons and these are loaded on to 10 pallets, specify "100 cartons" NOT "10 pallets").

**Description of goods.**

Identify the goods by giving a reasonably full commercial description eg "photocopiers" or "typewriters" instead of "office machinery". However, if the invoices give full identifying details (which need not necessarily include details of the marks and numbers of the packages) give only a general description and leave out the marks and numbers. In such cases, you must fill in Box 10 showing the numbers and dates of the invoices (or dates only, if there are no numbers). If instead of invoices other evidence is given, this way of filling out Box 8 cannot be used.

**Mixed consignments.**

For consignments of both originating and non-originating goods, describe only the originating goods. You may be unable to avoid showing non-originating goods on the invoices for originating goods. If so, mark the invoice (for example, with an asterisk) to show which are non-originating goods, and put an appropriate statement in Box 8 immediately below the description of the goods, eg "Goods marked \* on the invoice are non-originating and are not covered by this movement certificate EUR 1."

**Unused space.**

Draw a horizontal line under the only or final item in this box, and rule through the unused space with a "Z-shaped" line.

**BOX 9. Gross mass or other measure.**

You should give quantities in metric units,(eg kilograms, litres, etc.). but imperial measures (eg tons, gallons) will be accepted.

**BOX 10. Invoices.**

Whenever possible, state the number(s) if any, and dates of the invoice(s) relating to the goods and produced with the movement certificate EUR 1. (see also BOX 8 – Description of goods).

**BOX 11. Customs endorsement.**

Leave this blank.

**BOX 12. Declaration by the exporter.**

Only you as the exporter can sign this declaration. The signature must not be mechanically reproduced or made with a rubber stamp. By signing the form, you declare that the goods qualify as originating products under the provisions of Protocol No. 1. If this declaration is incorrect you will have committed an offence which may incur penalties. Forwarding agents acting simply as forwarding agents are not exporters and must not sign this box.

**ARTICLE 12**

## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR 1**

#### **26. WHERE DO I SUBMIT THE MOVEMENT CERTIFICATE EUR 1?**

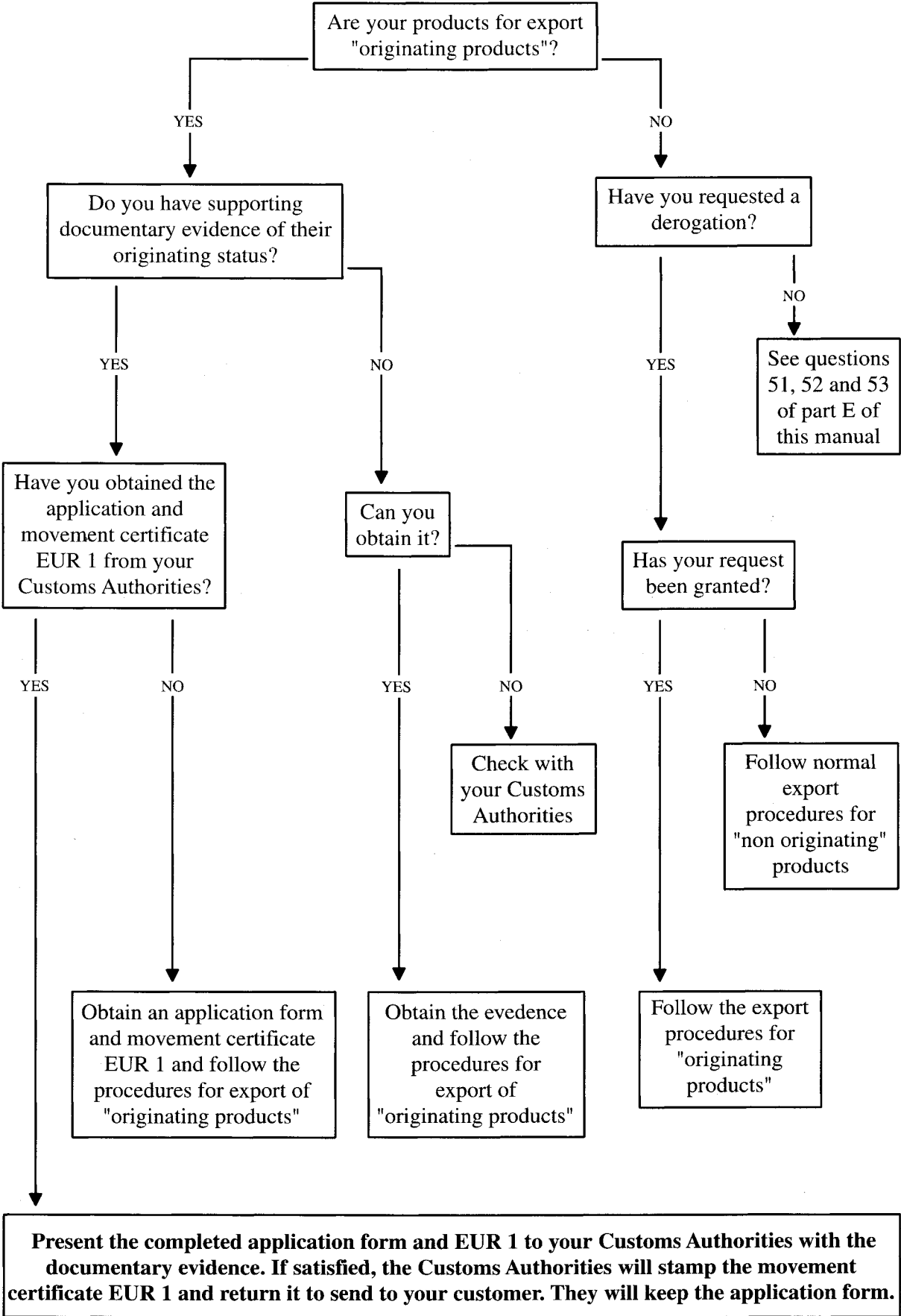
At the time that the goods are exported, or shortly before, the exporter or his representative should take the completed application form and movement certificate to the Customs Authorities, preferably at the office of departure. Any supporting documents should be submitted at the same time.

The Customs Authorities will check both the application form and the movement certificate to make sure that you have supplied all the information necessary, and that the information given on the application form and the movement certificate is correct.

They will remove, and keep the application form, and stamp the movement certificate which will be returned to you to send, immediately, to your customer in the Community, who in turn, will present to his Customs Authorities when the goods are imported, in accordance with the importing State's procedures. The importer may be asked to provide a translation of the movement certificate EUR 1 if it has not been completed in one of the languages of the importing State.

#### **ARTICLE 12 (PART) AND ARTICLE 19**

**A summary of the products for export of "originating products"**



## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **27. WHEN IS THE MOVEMENT CERTIFICATE EUR 1 MADE AVAILABLE?**

The movement certificate EUR 1 is issued by the Customs Authorities of the exporting ACP State following application by the exporter, or his authorised representative. After verification of the originating status of the products, the Customs Authorities of the exporting ACP State issue and date the movement certificate EUR 1. It is made available to the exporter of the products as soon as the actual export of the products has taken place, or when export of the products is ensured.

The procedure for applying for a movement certificate EUR 1 is dealt with at Question 24.

If application is made retrospectively for a movement certificate EUR 1, the Customs Authorities may issue one in exceptional circumstances, after verifying that the information supplied in your application agrees with that in their corresponding file. Issue of a retrospective movement certificate EUR 1 is dealt with in detail at Question 31.

A duplicate movement certificate may also be issued where the original has been lost, stolen or destroyed. The procedure for obtaining a duplicate certificate is dealt with at Question 30.

#### **ARTICLE 12 (part)**





## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **28. WHAT HAPPENS TO THE COMPLETED MOVEMENT CERTIFICATE EUR 1?**

The Customs Authorities will first check that you have completed both the application form and the movement certificate, correctly. In particular, they will check that the space reserved for the description of products has been completed without leaving any blank lines or spaces. To prevent any fraudulent additions they will rule through any spaces with a horizontal line and cross through any empty space below the last description.

If you have filled in the movement certificate EUR 1 correctly and your Customs Authorities have no reason to doubt that the products to which it relates qualify for preference, they will stamp it and return it to you. Your products must have already been exported, or their export ensured before the Customs Authorities will release the stamped movement certificate EUR 1.

The Customs Authorities will remove the application form which they will retain for a minimum period of three years.

You must send the stamped movement certificate EUR 1 to your overseas customer for presentation to the importing country's Customs Authorities when claiming preferential admission.

**If, for whatever reason, the importing Customs Authorities decide that the goods are not eligible for preference, your customer will have to pay the full rate of duty and may be entitled to reclaim that duty from you. You must, therefore, be absolutely sure that your goods are eligible for preference before applying for and issuing a movement certificate EUR 1. If you have any doubts, consult your local Customs Authorities.**

When your customer receives the original movement certificate EUR 1, he will present it for entry with the consignment. If you completed the movement certificate EUR 1 in a language which is foreign to the country of import, the importing Customs Authorities may ask your customer to supply a certified translation.

If your customer has not received the movement certificate EUR 1 by the time he is ready to import the goods, the Customs Authorities may allow the customer to take delivery of the goods provided that they have no reason to doubt that the goods are entitled to preference. The Customs Authorities may ask for security from your customer, probably for the full customs charges which would be due if the claim for preference were eventually rejected. It is, therefore, important that the EUR 1 is received by your customer in good time.

#### **ARTICLE 19**



## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **29. FOR HOW LONG IS A COMPLETED MOVEMENT CERTIFICATE EUR 1 VALID?**

The movement certificate EUR 1 must be submitted to the Customs Authorities of the importing State where the products are entered within 10 months of the date of issue.

If the movement certificate EUR 1 is submitted to the Customs Authorities of the importing State after the allowed period of 10 months, it may still be accepted for the purpose of applying preferential treatment. Failure to submit the movement certificate by the final date must, however, be due to reasons of force majeure or to exceptional circumstances.

Whatever the reasons are for the late submission of the movement certificate EUR 1, the importing authorities may still accept it if the products have been submitted to them within the 10 month period allowed.

If your products have been delayed in transit in an ACP State, where direct transportation was not possible, the movement certificate EUR 1 can be made valid for a further 10 month period provided the Customs Authorities in the ACP State of transit are requested to date and stamp the movement certificate.

If you do not send the movement certificate EUR 1 to your customer as soon as your products are exported, your customer may have to pay the full rate of duty to secure release of the goods until the importing customs authorities are satisfied that the goods are eligible for preferential treatment. It is obviously better for your customer if the movement certificate can be made available when the goods are imported.

#### **ARTICLE 16**



**Part B – EXPORT PROCEDURES**  
**Movement certificate EUR1**

**30. WHAT HAPPENS IF A MOVEMENT CERTIFICATE EUR 1 IS LOST,  
DESTROYED OR STOLEN?**

If a movement certificate EUR 1 has been lost, destroyed or stolen, as the exporter, or the authorised representative you may apply to the Customs Authorities which issued the original for a duplicate.

You must state in writing why you need a duplicate, and provide a completed application form and movement certificate EUR 1 marked “Duplicate” in Box 7. You must also say when the original movement certificate EUR 1 was issued, and supply any supporting documentary evidence against which the original movement certificate EUR 1 was issued.

If the Customs Authorities are satisfied that your request is genuine after verifying that the information agrees with that in their corresponding file, they will issue a duplicate on the basis of the export documents in their possession. They will endorse the duplicate with the word “DUPLICATE”, or the equivalent in one of the languages of the Convention.

The duplicate will be stamped with the date of issue of the original movement certificate EUR 1 and will be valid for the same period of time.

**ARTICLE 14**



## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **31. CAN I OBTAIN A MOVEMENT CERTIFICATE EUR 1 AFTER SHIPMENT?**

You should make every effort to fill in a movement certificate EUR 1 before shipment. Exceptionally, if you have to apply for a movement certificate EUR 1 after your products have been shipped, you should;

- provide a completed application form and movement certificate EUR 1 marked “Issued retrospectively” in Box 7; and,
- make an extra declaration that no movement certificate was issued at the time of export of the products; and,
- give details of the place and date of exportation of the products to which the certificate relates; and,
- supply a copy of the export invoice or any other appropriate supporting documentary evidence that you may have.

The Customs Authorities may issue a movement certificate EUR 1 retrospectively if they are satisfied that the information which you have supplied agrees with that in their corresponding file. They must also be satisfied that either errors or involuntary omissions prevented the issue of a movement certificate at the time of export, or that there were other special circumstances.

Circumstances which are considered as special, are those, for example where goods originally intended for a third country are later directed to the Community because they could not be sold in the third country.

The products for which any retrospective application for a movement certificate EUR 1 is made should, of course, comply with the conditions concerning origin.

#### **ARTICLE 13**





## **Part B – EXPORT PROCEDURES**

### **Movement Certificate EUR 1**

#### **32. CAN I GET A REPLACEMENT MOVEMENT CERTIFICATE EUR 1?**

Generally it is possible to replace one or more movement certificates EUR 1 by one or more other movement certificates EUR 1 provided that this is done at the Customs office where the goods are located.

You may need to request a replacement EUR 1 movement certificate because, for example, your consignment is being split or re-sold. Whatever the reason for the request you should complete an application form and submit it, together with all the supporting documents and the movement certificate EUR 1 which you wish to have replaced, to the original issuing office. The replacement certificate will be stamped by the Customs Authorities and issued to you in the normal way. The Customs Authorities will keep the original EUR 1 when they issue the replacement certificate.

#### **ARTICLE 15**



## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **33. WHAT HAPPENS TO THE MOVEMENT CERTIFICATE EUR 1 IF GOODS ARE DELAYED IN TRANSIT?**

Whilst originating products should, as a rule, be transported directly from the ACP States to the Community, it is accepted that there will be occasions where there are interruptions or changes in the method of transport, and where it may be necessary to temporarily warehouse the products in other territories.

If this happens, in an ACP State, the movement certificate EUR 1 may be made valid for a further period of 10 months provided the Customs Authorities in the ACP State of transit are requested to date and stamp the movement certificate. They will enter the following in Box 7 of the movement certificate EUR 1 at the time that they stamp and date it;

- the word “transit”,
- the name of the country of transit,
- the official stamp, a specimen of which has been made available to the Commission,
- the date of the endorsements.

The transport of originating products which make up one consignment may take place through other territories, with, should the occasion arise, transshipment or temporary warehousing in those territories. The goods should not undergo any operations other than unloading, reloading or any operation designed to preserve them in good condition. Details of the evidence required that the above conditions have been met is set out in Part A – Question 19.

Special provisions allow that products exported and warehoused elsewhere than in the ACP States or in the OCT may be the subject of a movement certificate EUR 1 issued after exportation. See Question 31 of this part.

#### **ARTICLE 17**



**Part B – EXPORT PROCEDURES**  
**Movement certificate EUR1**

**34. ARE SEPARATE MOVEMENT CERTIFICATES EUR 1 NEEDED  
IF I EXPORT UNASSEMBLED OR DISASSEMBLED GOODS?**

If the article is classified in Chapter 84 or 85 of the Harmonized System and is supplied in more than one consignment, it can be treated as a single article and covered by one movement certificate EUR 1.

If your customer in the preference-giving country wants this treatment, you should issue one movement certificate EUR 1 covering the complete article.

You must be sure that the movement certificate EUR 1 is made available for presentation to the Customs Authorities upon importation of the first of the consignments. It should bear a clear indication that the article is being shipped in more than one consignment.

Treatment of split consignments, such as cranes, generators, etc. as a complete article is subject to your request for such treatment being approved.

**ARTICLE 20**



## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **35. IS A MOVEMENT CERTIFICATE EUR 1 NEEDED IF THE PRODUCTS I EXPORT HAVE PREVIOUSLY UNDERGONE WORKING OR PROCESSING IN THE COMMUNITY?**

If you manufacture products from materials which have already undergone some working or processing in the Community you will still need a movement certificate EUR 1 when you export the finished products.

The materials which you import from the Community for further working or processing in the ACP States will be treated as originating in your ACP State, providing that the working or processing carried out cumulatively in the Community and your ACP State is sufficient to meet the origin rules.

When you eventually export your finished products, you will need to complete an application for a movement certificate EUR 1 as if the products originated in your ACP State.

The rule of cumulation is applied to products either “wholly obtained” or which undergo working or processing in the Community followed by more working or processing in the ACP States, with subsequent export to the Community. If, therefore, the cumulative working or processing is sufficient to meet the origin rules the products are regarded as having originated in the last ACP State in which working or processing took place. It therefore follows that when the products are exported to the Community they are treated as ACP originating products and a movement certificate EUR 1 is needed.

On the other hand, if EC goods are re-exported from the ACP States to the Community without any working or processing, they are subject to the regulations on “returned goods”. In this case, the importer should check with the Customs Authorities about the conditions which apply.

#### **ARTICLE 6**





## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **36. IF I SELL, AND EXPORT, MY “ORIGINATING GOODS” FROM AN EXHIBITION WILL PREFERENCE BE AVAILABLE AND DO I NEED TO OBTAIN A MOVEMENT CERTIFICATE EUR 1?**

If your products originate in an ACP State and you send them for exhibition in a country other than an ACP State, a Member State of the Community or an OCT and they are sold after the exhibition for importation into the EC, preference may still be allowed if the products ;

- (a) were sent to the exhibition by you, the exporter, and were exhibited there;
- (b) have been sold or otherwise disposed of to someone in the EC;
- (c) were sent direct to the EC from the exhibition either during or immediately after the exhibition;
- (d) were in the same state at importation into the EC as they were when sent to the exhibition;
- (e) were not used, since being sent to the exhibition, for anything but demonstration;
- (f) remained under Customs control during the exhibition.

If your exhibited products meet all the conditions above, you will need to present a movement certificate EUR 1 to the Customs Authorities in the usual manner. The movement certificate EUR 1, which may be issued retrospectively, must show the name and address of the exhibition. You may also be asked to produce additional documentary evidence about the nature of the products and the conditions under which they have been exhibited.

These arrangements apply for any trade, industrial, agricultural or craft exhibition, fair or similar public show or display. The exhibition must not have been organised for private purposes in shops or business premises with a view to promoting the sale of foreign products.

#### **ARTICLE 18**



## **Part B – EXPORT PROCEDURES**

### **Movement certificate EUR1**

#### **37. WHAT HAPPENS IF THERE ARE DISCREPANCIES ON THE MOVEMENT CERTIFICATE EUR 1?**

Slight discrepancies between the statements made in the movement certificate EUR 1 and those in the supporting documents will not necessarily render the movement certificate EUR 1 null and void, provided that it can be established that the movement certificate does relate to the goods submitted.

Discrepancies found in other documents such as form EUR 2 and suppliers' declarations will be treated similarly, provided that the discrepancy is slight and is not fraudulent.

Checks on origin declarations are made, however, up to three years after the issue of the movement certificate EUR 1. These may occur because the Customs Authorities abroad ask your local Customs Authorities to carry out a check, or because your local Customs Authorities decide to do so.

You must, therefore;

- hold and produce, if required, all necessary supporting evidence of origin, including suppliers' declarations, and,
- keep any relevant commercial documents for at least three years.

If you cannot prove the origin claimed, your customer will have to pay full duty rates and possibly a penalty as well. The customer may then look to you to cover these charges and any resulting commercial damages.

#### **ARTICLE 24**



**PART B**  
**EXPORT PROCEDURES**  
**LOW VALUE POSTAL**  
**OR**  
**PRIVATE EXPORTS**



# ANNEX V

## Form EUR.2

1. Form EUR.2, a specimen of which appears in this Annex shall be completed by the exporter. It shall be made out in one of the languages in which the Convention is drawn up and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink in capital letters.
2. Form EUR.2 shall consist of a single sheet measuring 210 x 148 mm. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 65 g/m<sup>2</sup>.

3. The exporting States may reserve the right to print the forms themselves or may have them printed by printers they have approved. In the latter case each form must include a reference to such approval. In addition, each form shall bear the distinctive sign attributed to the approved printer and a serial number, either printed or not, by which it can be identified.

4. Forms of the kind given in Annex 5 to Decision No 1/89 of the ACP-EEC Council of Ministers may continue to be used until stocks are exhausted or until 31 December 1992 at the latest.

(RECTO)  
 Before completing this form read carefully the instructions on the other side.

<b>EUR. 2 N°</b>		1	<b>Form used in preferential trade</b> between (*) ..... and .....	
2	<b>Exporter</b> (Name, full address, country)	3	<b>Declaration by exporter</b> I, undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.	
4	<b>Consignee</b> (Name, full address, country)	5	<b>Place and date</b>	
7	<b>Remarks</b> (2)	6	<b>Signature of exporter</b>	
8		8	9	9
9		<b>Country of origin</b> (3)	<b>Country of destination</b> (4)	
10		10	<b>Gross mass (kg)</b>	
11	<b>Marks; Numbers of consignment; Description of goods</b>	12	<b>Authority in the exporting country</b> (4) responsible for verification of the declaration by the exporter	

- (1) Insert the countries, groups of countries or territories concerned
- (2) Refer to any verification already carried out by the appropriate authorities
- (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating
- (4) The term 'country' means country, group of countries or territory of destination

(VERSO)

<b>13 Request for verification</b> The verification of the declaration by the exporter on the front of this form is requested (*)     <p>..... 19..... (Place and date) Stamp</p> <p>..... (Signature)</p>	<b>14 Result of verification</b> Verification carried out shows that (1) <input type="checkbox"/> the statements and particulars given in this form are accurate. <input type="checkbox"/> this form does not meet the requirements as to accuracy and authenticity (see remarks appended).  <p>..... 19..... (Place and date) Stamp</p> <p>..... (Signature)</p> <p>(1) Insert X in the appropriate box</p>
--	---

(\*) Subsequent verifications of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

**Instructions for the completion of form EUR.2**

1. A form EUR.2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR.2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.



## **Part B – EXPORT PROCEDURES**

### **Low Value Postal or Private Exports**

#### **38. WHAT DOCUMENTS DO I NEED FOR LOW VALUE POSTAL OR PRIVATE EXPORTS?**

For postal exports of a commercial nature, which consist only of originating products not exceeding a value of ECU 3 140 (see NOTE below) per consignment, you should use form EUR 2, shown opposite. You should complete a separate EUR 2 for each postal consignment. Guidance notes for completing the form are given below. It is not necessary to have the form endorsed by the Customs Authorities.

Neither a movement certificate EUR 1 nor form EUR 2 is needed for products sent as small packages to private persons, or which are part of a traveller's personal luggage. The items shall be admitted as originating products provided that they are not sent by way of trade and the importing authorities are satisfied that the products originate in an ACP State. The total value of the products must not exceed ECU 230 in the case of small packages or ECU 630 (see NOTE below) when part of a traveller's personal luggage.

**NOTE: Up to and including 30 April 1997, the ecu to be used in any given national currency of a Member State of the Community is the equivalent in that national currency of the ecu as at 1 October 1994. For each successive period of two years it shall be the equivalent in that national currency of the ecu as at the first working day of October in the year immediately preceding that successive two year period.**

**To ensure that the value of the limits for postal consignments, small packages and items carried as personal luggage, does not decline, the Community may introduce revised amounts at the beginning of any successive two year period. Where these amounts are revised the Community notifies the Customs Cooperation Committee not later than one month before they take effect.**

It is important to remember that although form EUR 2 simplifies the procedure for exports of originating products by post, the limit for the value of postal consignments must be observed. In addition, the use of form EUR 2 does not exempt you from complying with any other customs or postal regulations.

#### **GUIDANCE NOTES FOR COMPLETING FORM EUR 2**

BOX 1 must clearly show the countries, group of countries or territories concerned.

BOX 2 is for your name, full address and country.

BOX 3 is the exporter's declaration.

BOX 4 should show the name, address and country of the person, or company, to whom you are sending the goods.

BOX 5 is for the date on which you sign the form and the place from where you are sending the goods.

BOX 6 is for your signature, as the exporter, in manuscript.

BOX 7 is for you to refer to any verifications already carried out by the appropriate authorities

BOX 8 needs completing with care. The information required is the country, group of countries or territory where the goods are considered to be originating.

Only you as the exporter can complete for EUR 2. It is important that you complete this form accurately as the importing country may carry out verifications either at random or where they have reasonable doubts about the accuracy of the information. You are also obliged to submit to the appropriate authorities any supporting evidence which they may require, and to agree to any inspection by them of your accounts and of the process of manufacture of the goods described in Box 11.

The form EUR 2 should consist of a single sheet of white paper, sized for writing and measuring 210 x 148 mm. The paper should not contain mechanical pulp or weigh less than 65gm/m<sup>2</sup>. Exporting States may reserve the

right to print the forms themselves, or have them printed by printers they have approved, in which case, each form must include reference to each approval. In addition, each form should bear the printer's sign, and a serial number, either printed or not, by which it can be identified.

## **ARTICLES 21 and 22**

## **Part B – EXPORT PROCEDURES**

### **Low Value Postal or Private Exports**

#### **39. WHAT IS THE PROCEDURE FOR POSTAL EXPORTS OR IF TRAVELLERS TAKE THEM AS PART OF THEIR LUGGAGE?**

Postal exports of a commercial value may be exported by parcel or letter post. If the value does not exceed ECU 3 140 per consignment\*, evidence of their originating status is given by form EUR 2 (see Question 38 ).

You must complete and sign form EUR 2 for each postal consignment, although you do not need to have the form endorsed by the Customs Authorities.

If you are sending your products by parcel post, you should attach the completed, signed EUR 2 to the dispatch note. For products sent by letter post, you should insert the form inside the package.

If you occasionally send products by post to private persons for their personal use, and the products are not sent by way of trade, you do not need to use a form EUR 2 for the products to be admitted as originating. The products must be declared as meeting these conditions and must not exceed a value of ECU 230. The importing Customs Authorities must be satisfied from the nature and the quantity of the imports that they are not intended for commercial use.

If , as a traveller, you wish to take products with you as part of your luggage, they will also be admitted as originating provided their value does not exceed ECU 630 and they are not carried by way of trade or on a regular basis. You do not need a form EUR 2, provided there is no commercial purpose intended and the importing Customs Authorities are satisfied that these conditions have been met.

\* If the value does exceed ECU 3 140 per consignment, a request for a movement certificate EUR 1 has to be submitted to the Customs Authorities at the place of export.

It is important to note that the provisions do not exempt either commercial exporters or private persons from complying with any other formalities required by customs or postal regulations.

#### **ARTICLES 21 and 22**



## **Part B – EXPORT PROCEDURES**

### **Low Value Postal or Private Exports**

#### **40. CAN I ISSUE A DUPLICATE OR RETROSPECTIVE FORM EUR 2?**

No. If you must supply evidence of origin for goods either after they have been exported, or when form EUR 2 has been lost, you must apply for retrospective issue of a movement certificate EUR 1 by applying to your Customs Authorities.

You must, in the application;

- indicate the place and date of export of the products to which the certificate relates;
- certify that no movement certificate EUR 1 was issued at the time of export of the products in question, and state the reason.

The movement certificate EUR 1 is only issued retrospectively in exceptional circumstances, and it may well be that your request is refused. In general, the Customs Authorities will need to verify that the information supplied in your application agrees with that in your corresponding file, but as you would not have presented the EUR 2 for endorsement by the Customs Authorities, they will not have any record of the export of your products. You should include any evidence concerning the originating status of your products with your application.

If, however, a retrospective EUR 1 is issued it will be endorsed in one of the Community languages indicating that it was “issued retrospectively”.



**PART B**  
**EXPORT PROCEDURES**  
**FREE ZONES**





## **Part B – EXPORT PROCEDURES**

### **Free zones**

#### **41. ARE THE PROCEDURES ANY DIFFERENT FOR GOODS TRADED FROM FREE ZONES?**

If you operate in a free zone, you may still issue a movement certificate EUR 1 or form EUR 2 for originating goods you export.

The conditions and procedures explained in this manual apply equally to goods exported from a free zone.

Customs Authorities of the ACP States with free zones in their territory will take all necessary steps to ensure that any products, traded under a movement certificate EUR 1 and which use the free zone in the course of transport, are not replaced by other goods. They will also take steps to ensure that finished products to be exported to the Community are not replaced by others and that they do not undergo handling other than operations designed to preserve them in good condition.

As far as manufacturing operations are concerned, free zones are no different from the other parts of the territory of ACP States. In other words, products processed in free zones can obtain ACP originating status under the same rules applicable to products obtained outside the free zones.

#### **ARTICLE 29**



# **EVIDENCE OF ORIGINATING STATUS**

## **Part C – EVIDENCE OF ORIGINATING STATUS**

### **Suppliers' declarations**

#### **42. WHEN ARE SUPPLIERS' DECLARATIONS NEEDED?**

Inputs obtained from, or working or processing carried out in other ACP States, the Community or the OCT, count towards satisfying the origin qualifying requirements for a product to be treated as originating in an ACP State. For the finished products to enjoy preferential treatment, documentary evidence of the conditions under which the intermediate products were obtained must be issued by the suppliers of those intermediate products.

Declarations can be made either on the commercial invoice, an annex to that invoice, a delivery note or other commercial document related to that shipment, which describes the materials concerned in sufficient detail for them to be identified. They may also be made on a pre-printed form. The content of a supplier's declaration is explained at Question 43 to this part.

The Customs Authorities of the exporting ACP State will take account of the suppliers' declarations when application is made to them for the issue of a movement certificate EUR 1.

It is essential that the Customs Authorities of the ACP State or OCT who are responsible for deciding whether the products meet the origin conditions should have documentary evidence of the conditions under which the intermediate products were obtained.

***For example:***

*Copper, wholly obtained in the Democratic Republic of the Congo by mining, is refined in the Democratic Republic of the Congo before being supplied to Somalia for the manufacture of articles of copper (heading No 74.19) which are then exported to the Community.*

*The documentation, and the sequence of events, is as follows;*

*The "wholly obtained" copper in the Democratic Republic of the Congo is refined and exported to Somalia. The exporter completes the supplier's declaration either on the commercial invoice, a supporting document to that invoice or a pre-printed supplier's declaration form.*

*The refined copper is manufactured into articles of copper (heading No 74.19) for export to the Community by the Somali manufacturer who then applies to the Somali Customs Authorities for the issue of a movement certificate EUR 1.*

*The Somali Customs Authorities request production of the supplier's declaration from the exporter. If they have any reason to doubt the accuracy of the declaration, they may ask the Democratic Republic of the Congo Customs Authorities to issue an information certificate (see Question 45).*

*The Somali Customs Authorities issue the EUR 1 on the basis of the documentary evidence that the articles of copper are originating within the meaning of the rules on cumulation.*

*Preferential treatment is accorded to the articles of copper on importation into the Community on production of the movement certificate EUR 1 issued by the Somali Customs Authorities.*

***Another, more detailed example, is as follows;***

*Assume importation into the Community of an agricultural tractor (heading No 87.01) of value 100 obtained in Kenya from a chassis (heading No 87.06) of value 20 obtained in Tanzania, a body (heading No 87.05) of value 20 obtained in Uganda and an engine (heading No 84.06) of value 40 obtained in the Community:*

- *Importation into the Community of the tractor (heading No 87.01):*

*Preferential treatment is accorded on production of movement certificate EUR 1 issued by the Kenyan customs office,*

- *Exportation from Kenya of the tractor (heading No 87.01):*

*Issue of movement certificate EUR 1 by the Kenyan customs office on production of the "suppliers' declarations" by the Tanzanian, Ugandan and Community exporters, or at the request of that office, on production of information certificates issued respectively by the customs offices of:*

- *Tanzania, for the chassis (heading No 87.06)*
- *Uganda, for the body (heading No 87.05)*
- *a Member State of the Community, for the engine (heading No 84.06).*

*Movement certificate EUR 1 is issued after it has been ascertained, on the basis of the above documents, whether the tractor (heading No 87.01) is originating within the meaning of the cumulation rules, ie whether the various operations carried out in Kenya, Tanzania, Uganda and the Community all satisfy the list rules for Chapter 87 (third country products, materials and parts must be classified under a tariff heading other than No 87.01 and their value may not exceed 40% of the Kenyan ex-works price of the tractor). These conditions are fulfilled if, for instance, the declarations by the Tanzanian, Ugandan and Community suppliers show that:*

- *In Tanzania the chassis (heading No 87.06) of value 20 has been obtained by using Japanese chassis parts (heading No 87.06) of value 15,*
  - *in Uganda the body (heading No 87.05) of value 20 has been obtained by using Japanese body parts (heading No 87.06) of value 15 ,*
  - *in the Community the engine (heading No 84.06) of value 40 has been obtained by using Japanese materials and parts (heading No 84.06) of value 10 , and,*
  - *assembly costs in Kenya, profits, etc., amount to value 20.*
- *Exportation from Tanzania of the chassis (heading No 87.06):*

*The Tanzanian exporter completes the supplier's declaration either on the commercial invoice for the chassis exported to Kenya or on a supporting document to that invoice or on a pre-printed declaration form. If the Kenyan customs office requests it, the Tanzanian customs office must issue an information certificate. The declaration and the information certificate bear the necessary information to enable the Kenyan customs office to issue the movement certificate EUR 1.*

- *Exportation from Uganda of the body (heading No 87.05):*

*The Ugandan exporter completes the supplier's declaration, either on the commercial invoice, a supporting document to that invoice or a pre-printed form, for the body exported to Kenya. If the Kenyan customs office requests it, the Ugandan customs office must issue an information certificate. The declaration and the information certificate bear the necessary information to enable the Kenyan customs office to issue the movement certificate EUR 1.*

- *Exportation from the Community of the engine ( heading No 84.06):*

*The Community exporter completes the supplier's declaration either on the commercial invoice for the engine exported to Kenya, or on a supporting document to that invoice, or on a pre-printed form. If the Kenyan customs office requests it, the customs office of the exporting Member State must issue an information certificate. The declaration and the information certificate bear the necessary information to enable the Kenyan customs office to issue the movement certificate EUR 1.*

## **ARTICLE 23 (part)**

**DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this invoice ..... (1) were produced in ..... (2) and incorporate the following components or materials which do not have Community 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 text inside the box, 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 the invoice or an annex to the invoice is used (see Article 3), the name of the document concerned shall be mentioned instead of the word 'invoice'.
- (2) The Community, Member State or OCT.
- (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 [the Community] [Member State] [ACP State] [OCT] ....., 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



## **Part C – EVIDENCE OF ORIGINATING STATUS**

### **Suppliers' declarations**

#### **43. WHAT MUST SUPPLIERS' DECLARATIONS SAY FOR PRODUCTS WHICH HAVE:**

- (A) OBTAINED PREFERENTIAL ORIGIN STATUS,**
- (B) NOT OBTAINED PREFERENTIAL ORIGIN STATUS?**

Although suppliers' declarations do not have to be made on the pre-printed forms for this purpose, the declarations should use the same wording as that on the pre-printed form. Separate declarations must be made for each transaction.

A specimen of the form for products having preferential origin status is shown at page 172, that for products not having preferential origin status is shown at page 171.

Normally, suppliers' declarations should be signed in manuscript. They need not be signed, however, where;

- (a) they are produced by electronic data processing, and,
- (b) the responsible officer in the supplying company has been identified to the satisfaction of the Customs Authorities in the relevant State, and,
- (c) any further conditions laid down by the relevant Customs Authorities are met.

**For a declaration covering products which have obtained originating status, use the wording shown opposite, and insert;**

- (1) The number and date of invoice. If only some goods on the invoice are covered by the declaration, mark them clearly and refer to this marking on the declaration.

If you are not using an invoice, put the name of the document used instead of "invoice".

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

- (3) Place and date of signature.

- (4) Name of signatory in capital letters and function in company.

- (5) Signature.

**For materials which have undergone working or processing in the ACP States, the OCT or the Community, without having obtained preferential originating status, use the wording opposite as a supplier's declaration for a single transaction, and insert;**

- (1) Number and date of invoice. If only some of the goods on the invoice are covered by the declaration, mark them clearly and refer to this marking on the declaration.

If you are not using an invoice, put the name of the document used instead of "invoice".

- (2) The Community, Member State or OCT.

- (3) Description is to be given in all cases. It must 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 should be given as “third country”.
- (6) If appropriate, the statement “and have undergone the following processing in [the Community] [Member State] [ACP State] [OCT]” should be added with a description of the processing carried out.
- (7) Place and date of signature.
- (8) Name of signatory in capital letters, and function in company.
- (9) Signature.

**The information given in these declarations must be accurate. Giving untrue information is an offence and may mean the goods will not get the preferential rate of duty. The overseas customer will then have to pay the full customs duty, and may claim this from the exporter.**

The exporter must hold all the required valid suppliers' declarations before issuing a preference document.

These declarations may be checked after exportation of the products, sometimes at the specific request of an overseas Customs Authority.

## **ARTICLE 23 and ANNEXES VIA and VIB**

## **Part C – EVIDENCE OF ORIGINATING STATUS**

### **Suppliers' declarations**

#### **44. WHY SHOULD SUPPLIERS GIVE DECLARATIONS?**

If you are exporting products which are the result of different stages of working or processing in different countries, you must have evidence that the working or processing has been sufficient overall to confer originating status on the final products. Indeed you can only use an EUR 1 if you are certain that the products which you are exporting do have originating status.

Suppliers' declarations are, therefore, a statement from the suppliers of the intermediate products of the working or processing which they have carried out, and whether or not, according to the list rules, it was sufficient in itself to confer originating status.

If you export products under cover of an EUR 1 you may subsequently be called upon to verify the originating status of your products. The suppliers' declarations give evidence that your products have undergone sufficient working or processing under the rules of cumulation.

When a supplier gives a correct declaration of the origin to the exporter this helps;

- the overseas customer to get preferential duty and so encourage re-ordering;
- the exporter to keep a share of the overseas market, and
- the supplier to keep the customer's goodwill.

#### **ARTICLE 23**



# European Communities

1. Supplier (1)	<b>INFORMATION CERTIFICATE</b> to facilitate the issue of a <b>MOVEMENT CERTIFICATE</b> for preferential trade between the		
2. Consignee (1)	<b>EUROPEAN COMMUNITY and THE ACP STATES</b>		
3. Processor (1)	4. State in which the working or processing has been carried out		
6. Customs office of importation (2)	5. For official use		
7. Import document (2) Form ..... No ..... Series ..... Date <input type="text"/> <input type="text"/> <input type="text"/>			
<b>GOODS SENT TO THE MEMBER STATES OF DESTINATION</b>			
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity (2)	
		11. Value (2)	
<b>IMPORTED GOODS USED</b>			
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	13. Country of origin	14. Quantity (2)	15. Value (2)(2)
16. Nature of the working or processing carried out			
17. Remarks			
<b>18. CUSTOMS ENDORSEMENT</b>  Declaration certified: Document ..... Form ..... No ..... Customs office ..... Date <input type="text"/> <input type="text"/> <input type="text"/>  <div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center;">                     Official stamp                 </div> ..... (Signature)	<b>19. DECLARATION BY THE SUPPLIER</b>  I, the undersigned, declare that the information on this certificate is accurate.  ..... <input type="text"/> <input type="text"/> <input type="text"/> (Place) (Date)  ..... (Signature)		

(1) (2) (2) (2) See footnotes on verso

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p>
<p>(Place and date)</p>	<p>(Place and date)</p>
<div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 5px;">           Official stamp         </div>	<div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 5px;">           Official stamp         </div>
<p>.....</p> <p>(Official's signature)</p>	<p>.....</p> <p>(Official's signature)</p>
<p>(*) Delete where not applicable</p>	

**CROSS REFERENCES**

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m<sup>3</sup> or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

## **Part C – EVIDENCE OF ORIGINATING STATUS**

### **Suppliers' declarations**

#### **45. WHAT IS AN INFORMATION CERTIFICATE AND WHEN IS IT NEEDED?**

An Information Certificate, shown opposite, is the form used to confirm the accuracy of a supplier's declaration for goods supplied and processed under the cumulative origin criteria.

If you supply materials or products to an exporter for further working or processing the exporter may be required to produce the supplier's declaration, when he applies for a movement certificate EUR 1, as proof that the products are originating.

When the exporter applies for an EUR 1, the Customs Authorities may not be satisfied with the origin of the goods, and may ask the exporter to obtain an Information Certificate from his supplier. Alternatively they may approach the Customs Authorities of the supplier's State or country, direct, for issue of an Information Certificate.

The Information Certificate therefore applies only where, as a supplier, you have previously issued a supplier's declaration.

If the customer or exporter to whom you have supplied your materials or products asks you to produce an Information Certificate you should forward a copy of your original supplier's declaration to your local Customs Authorities. They will check the accuracy of your declaration. Once satisfied, the Customs Authorities will give you an Information Certificate consisting of the certificate itself and an application form. When you have completed it, you should return it to the same Customs Authorities. The certificate will be stamped and returned to you to send to your customer or exporter.

The importer's Customs Authorities may also request an Information Certificate through the Customs Authorities which issued the EUR 1.

Copies of Information Certificates are preserved at the issuing Customs Authorities offices for at least two years.

For the application of the rules of cumulative origin, it is essential that the Customs Authorities of the ACP State or OCT which are responsible for deciding whether the products meet the origin conditions should have documentary evidence of the conditions under which the intermediate products were obtained.

#### **ARTICLE 27**



# **REQUESTS FOR VERIFICATIONS**





## **Part C – EVIDENCE OF ORIGINATING STATUS**

### **Requests for verifications**

#### **46. WHAT CHECKS ARE CARRIED OUT AFTER THE GOODS ARE EXPORTED?**

Verifications of movement certificates EUR 1 and of forms EUR 2 are carried out at random whenever the Customs Authorities of the importing State have reasonable doubts about the authenticity of the documents or where the accuracy of the information regarding the true origin of the products is in question. They may also arise from a query concerning some particular aspect of a transaction.

The importing Customs Authorities request verification by returning either the original, or preferably a photocopy, of the movement certificate EUR 1 or form EUR 2 to the Customs Authorities of the exporting State, giving, where appropriate the reasons for the enquiry. Any original or photocopy commercial documents are attached together with any further information obtained which suggests that the information given in the movement certificate EUR 1 or form EUR 2 is inaccurate.

The exporting Customs Authorities may need to inspect the books and accounts of traders as part of the verification procedure, and also to check on the processes of manufacture of the goods.

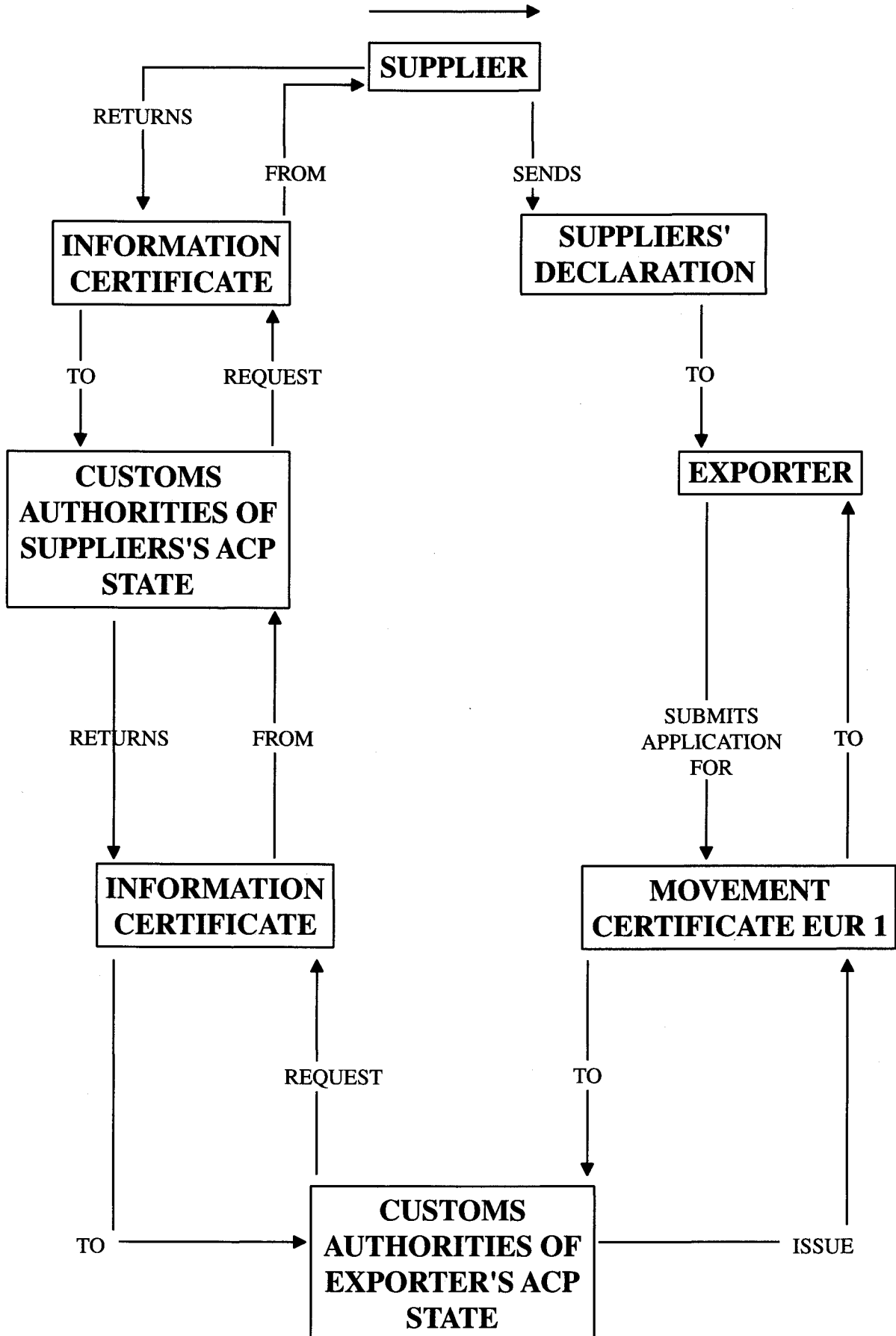
The results of verifications are made known to the Customs Authorities of the importing country within six months. The results must make it possible to determine whether the disputed movement certificate EUR 1 or form EUR 2 applied to the products actually exported, and whether the products can, in fact, qualify for preferential treatment.

Where a claim for preferential treatment of ACP goods is the subject of verification by the Customs Authorities of an importing EC State, the goods may be released to the importer under security for the duty, or subject to any other precautionary measures satisfactory to the Customs Authorities. The granting of preferential treatment is, of course, subject to a satisfactory outcome to the verification.

To ensure the proper application of Protocol 1 the Customs Authorities of the Member States, the OCT and the ACP States assist each other, through their respective customs administrations, to check the authenticity of movement certificates EUR 1 and forms EUR 2, and the accuracy of information concerning the origin of the products concerned. Verification of any information includes the authenticity of information certificates.

#### **ARTICLE 27 (part)**

**SUPPLIERS' DECLARATIONS AND INFORMATION**



## **Part C – EVIDENCE OF ORIGINATING STATUS**

### **Requests for verifications**

#### **47. HOW AND WHY ARE SUPPLIERS' DECLARATIONS VERIFIED?**

Verification of suppliers' declarations may be carried out at random or whenever the Customs Authorities of the importing State have reasonable doubts about the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

The Customs Authorities initiating the verification may request the issue of an information certificate either from the Customs Authorities of the State where the declaration was made,

or they may ask the exporter to produce one issued by the Customs Authorities of the State where the declaration was made.

The Customs Authorities have the right to call for any evidence or to carry out any check they consider appropriate to verify the correctness of any suppliers' declaration.

The results of the verification should be made known to the requesting Customs Authorities as soon as possible. The results must clearly indicate whether the declaration concerning the status of the materials is correct.

To enable verifications to be made, information certificates must be preserved at the issuing office for at least two years.

Suppliers must also keep a copy of the document containing the declaration and all the necessary evidence showing the true status of the materials for not less than two years.

If the suppliers' declaration is found to be incorrect then any movement certificate EUR 1 or form EUR 2 made out on the basis of the declaration will be considered null and void, and penalties may be imposed on the person or persons responsible for the incorrect information.

#### **ARTICLE 27**



# **PENALTIES**



## **Part C – EVIDENCE OF ORIGINATING STATUS**

### **Penalties**

#### **48. ARE THERE PENALTIES FOR WRONGLY CLAIMING PREFERENTIAL TREATMENT?**

If anyone attempts to obtain preferential treatment for any products which are not originating goods, either by misdeclarations or by fraudulent supply or completion of the movement certificate EUR 1, form EUR 2, suppliers' declarations, information certificates, invoices or any other documentation associated with preferential treatment, they will be liable to penalties.

Even if someone doesn't actually complete the fraudulent documentation for preferential treatment, but persuades somebody else to fill out the forms, they will still be liable to a penalty.

Penalties may range from a straightforward fine, to loss of an exporter's licence, even to imprisonment in extreme circumstances. At the very least any person involved in such fraud may lose their credibility and possibly their source of income.

Such fraud is also detrimental to any country's economy if it contravenes the rules which exist to encourage not only fair and competitive trade, but also the development of supply and production in the exporting State.

#### **ARTICLE 28**





**Part D**  
**ADMINISTRATIVE**  
**COOPERATION**

## **Part D – ADMINISTRATIVE COOPERATION**

### **Methods of Cooperation**

#### **49. WHAT IS THE CUSTOMS COOPERATION COMMITTEE AND WHAT ARE ITS RESPONSIBILITIES?**

The Customs Cooperation Committee is made up of experts both from the EC Member States and representing the ACP States, together with officials responsible for customs questions from the Commission and from regional groupings of ACP States. The Committee may also call upon other expertise where necessary.

The Committee is responsible for administrative cooperation between the parties of the Lomé IV Convention to ensure the correct and uniform application of Protocol No. 1. It also deals with other customs matters which may be referred to it.

The Committee meets at least once every year, or at the request of the ACP States or the Community, to examine the effects of the rules of origin on the ACP States, especially on those that are the least developed. In particular, it examines the economic effects of the origin rules and recommends any necessary amendments or adaptations to the Council of Ministers.

The Committee is also responsible for taking decisions on derogations and for determining their period of validity.

Any disputes which may arise between exporting and importing Customs Authorities regarding both the validity of suppliers' declarations, claims to originating status, or the interpretation of Protocol No. 1 are also referred to the Customs Cooperation Committee.

The Committee was also charged to examine, up to 31 December 1993, ways to restore the substance of any rules in place prior to Decision No 1/89 (which introduced the Harmonised system nomenclature) which may have been altered in a prejudicial way by the application of the rules in the list in Annex II of Protocol No.1.

**ARTICLES 26, 30 and 34 and Annex LXIV Lomé IV Convention.**



## **Part D – ADMINISTRATIVE COOPERATION**

### **Methods of Cooperation**

#### **50. WHY DOES THE COMMISSION NEED TO SEE SPECIMENS OF ACP STAMPS?**

The importing state's Customs Authorities need to be certain that movement certificates EUR 1 have been issued and authenticated by the Customs Authorities of the exporting ACP State. A record on the stamps which any ACP State uses is necessary to know whether or not the stamp on any EUR 1 is authentic.

For this reason, every ACP State must send specimens of the stamps used, together with the addresses of the Customs Authorities competent to issue the movement certificates EUR 1 and to carry out verifications of both the movement certificate EUR 1 and the form EUR 2, to the Commission.

The Commission sends the information to the Customs Authorities of the Member States so they will recognise authentic ACP Stamps and addresses of the ACP Customs Authorities.

It is essential that this information is available at the moment of importation, or the tariff preference will be delayed. The communication to the Commission must, therefore, be made as early as possible and updated every time that a new type of stamp is introduced.

Notification of stamps to the Commission, and their communication to the Member Countries is a necessary procedure for the elimination of fraud. Preferential trade agreements are targets for fraud and serious irregularities which can undermine the system and potentially lose trade for, at the very least, the exporter, and more seriously for the ACP State from which the exporter operates.

#### **ARTICLE 25**



# **Part E**

# **DEROGATIONS**

## **Part E – DEROGATIONS**

### **51. WHAT IS A DEROGATION AND FOR HOW LONG IS IT VALID?**

A derogation is simply a temporary lessening or relaxation of the law or the rules. In terms of Protocol No. 1, therefore, a derogation allows preferential treatment to be accorded to products which may not strictly satisfy the criteria for “originating products”, even by means of cumulation (see Questions 11, 12 and 13).

Applications for derogations are considered by the Customs Cooperation Committee. (See Question 49).

Derogations are normally valid for a period of five years, although the Committee may decide on a different period of validity.

Renewals, without the need for the Committee to reconsider a fresh application, may be allowed in the derogation decision. Where an extension to the derogation period is needed, the ACP State or States must submit proof that they are still unable to meet the conditions of the Protocol for which the derogation was granted.

Objections to extensions of derogations are examined by the Committee which decides whether or not to prolong the derogation. The Committee tries to ensure that such decisions are made as quickly as possible to avoid interruptions in the application of the derogation.

If the Committee finds that significant changes have taken place in the circumstances which existed at the time they granted the derogation, and on which their decision was based, they may review the terms for implementing the derogation. As a result of the review, they may decide to amend the terms of the decision regarding either the scope of the derogation or any other conditions previously laid down.

Derogations are an important aid to developing and existing industries. They are not designed to offer a way around the origin rules but to encourage investment in industry and reduce the possibility of any industry ceasing to be viable because it cannot continue its exports to the Community under the existing rules of origin.

### **ARTICLE 31**



## FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product 1.1 Customs classification (H.S. code)	2. Anticipated annual quantity of exports to the Community (weight, No of pieces, metres or other unit)
3. Commercial description of third country materials Customs classification (H. S. code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in the ACP States, EC or OCT to be used	10. Anticipated annual quantity of ACP, EC or OCT materials to be used
11. Value of ACP, EC or OCT materials	12. Working or processing carried out in the EC or OCT on third country materials without obtaining origin
13. Duration requested for derogation from..... to.....	
14. Detailed description of working and processing in the ACP States:	15. Capital structure of the firm concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected
18. Value added by the working or processing in the ACP States: 18.1 Labour: 18.2 Overheads: 18.3 Others:	20. Possible developments to overcome the need for a derogation
19. Other possible sources of supply for materials	21. Observations

## **Part E – Derogations**

### **52. WHO DEALS WITH REQUESTS FOR DEROGATIONS?**

Decisions on requests for derogations are made by the ACP-EEC Customs Cooperation Committee. (See Question 49).

A request has to be submitted by the ACP State or States concerned, to the ACP Group of States. The Commission should be informed of the request at the same time. If the ACP States support the request, it is then formally submitted by them to the Community.

The ACP State makes the request for a derogation following, as a guidance the layout of the form shown opposite giving, in particular, the following information:

- a description of the finished product,
- the nature and quantity of materials originating in ACP States, the Community or the OCT, or which have been processed there,
- manufacturing processes,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

Derogations may be adopted by the Committee where the development of existing industries or the creation of new industries justifies them.

The Customs Cooperation Committee tries to reach a decision as quickly as possible, but in any case, not later than 60 working days after the request is received by the EC co-Chairman of the Committee. If the Community does not react at all to a request within this period, the request is considered to have been accepted. If, for whatever reason, the Customs Cooperation Committee does not make a decision, the ACP – EC Committee of Ambassadors are called on to decide within one month of the matter being referred to it.

**NOTES** for completion of the form for application for a derogation;

1. Additional pages may be attached if the boxes, shown as a guide on the form, are not sufficient to contain all the relevant information. Where this is necessary, “see annex” should be entered in the box concerned.
2. Samples or other illustrative material (pictures, designs, catalogues etc.) of the final product and of the materials should accompany the form, where possible.
3. A separate submission should be made for each product covered by a request.

4. The following boxes require particular information and care;

Boxes 3,4,5,7: "third country" means any country which is not an ACP or Community State or OCT.

Box 12: If third country materials have been worked or processed in the Community or in the OCT without obtaining origin, before being further processed in the ACP State requesting the derogation, indicate the working or processing carried out in the Community or OCT.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

**ARTICLE 31 (part)**





## **Part E – DEROGATIONS**

### **54. IS THERE A DIFFERENT PROCEDURE FOR GRANTING DEROGATIONS FOR FISHERY PRODUCTS?**

The Community has declared that it will examine requests for derogations for processed fishery products based on the existence of compulsory landing requirements provided for in fishery agreements with third countries. Particular account will be taken of the fact that the third countries concerned should ensure the normal market for the processed fishery products where they are not intended for national or regional consumption.

Such requests, from interested ACP States, including those concerning canned tuna are examined case by case. Each request must be accompanied by an economic dossier giving clear indications that the case is based upon the fishery agreements with third countries.

Decisions will be made on each individual case indicating, where appropriate, the agreed quantities and the duration of implementation.

The rights of ACP States to apply for and obtain derogations under the normal procedures of Article 31 of Protocol No. 1 will not be prejudiced by any derogations granted in the above framework.

### **ARTICLE 31 and ANNEX LXV – Lome IV Convention**



## **Part E – DEROGATIONS**

### **55. HOW MANY DEROGATIONS HAVE ALREADY BEEN OPENED?**

The first derogation was opened on canned tuna for Mauritius, Fiji and Senegal in 1976, following the Lomé I Convention. Derogation requests concerning canned tuna and tuna loins are now (from the signing of the revision to the Lomé IV agreement on 4 November 1995) automatically granted, within an annual quota of 4000 tonnes for canned tuna and 500 tonnes for tuna loins.

In 1985 a derogation request was granted for Malawi, Mauritius and Kenya for fishing equipment (flies) and in 1990, derogations were opened for men's garments for Fiji and Lesotho.

### **Article 31 paragraph 8**





# Part F

# FINAL PROVISIONS

## **Part F - FINAL PROVISIONS**

### **56. WHAT PROVISIONS ARE THERE FOR REVISION OF THE RULES OF ORIGIN?**

The Council of Ministers undertakes an annual examination of the application of the provisions of Protocol No. 1 and their economic effects. Such an examination may also be undertaken at the request of the ACP States or the Community. Particular account is taken of the effects of technological developments on the rules of origin.

Any amendments or adaptations to Protocol No. 1 may be adopted by the Council of Ministers. Their decisions should be implemented as soon as possible.

**ARTICLE 34 and ARTICLE 176 (Lomé IV Convention).**



## **Part F – FINAL PROVISIONS**

### **57. WHAT ARE THE PROVISIONS NOW FOR CEUTA AND MELILLA?**

Ceuta and Melilla are considered as a single territory but are not covered by the term 'Community' as used in Protocol No. 1, neither are products originating in Ceuta and Melilla considered as originating in the Community.

Products wholly obtained in Ceuta and Mellila, as for those wholly obtained in the OCT or the Community, which undergo working and processing in the ACP States are considered as having been wholly obtained in the ACP States.

Working or processing carried out in Ceuta and Mellila is considered as having been carried out in the ACP States where further working or processing on the materials is carried out in the ACP States with the exception of the following insufficient operations:

- operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations;
- simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles, washing, painting, cutting up);
- changes of packaging and breaking up and assembly of consignments;
- simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- affixing marks, labels and other like distinguishing signs on products or their packaging.

When products are imported into Ceuta and Mellila the provisions of Protocol No. 1 apply, taking account of the necessary changes and adjustments, in determining whether those products are considered as originating in the ACP States.

The provisions of Protocol No. 1 would likewise apply, (taking account of necessary changes and adjustments) if special tariff treatment were to be applied by the ACP States to products originating in the Community, including Ceuta and Mellila.

### **ARTICLE 32 and Annex LXII**



## **Part F – FINAL PROVISIONS**

### **58. WHERE CAN I GET FURTHER INFORMATION AND CLARIFICATION IF I NEED IT?**

If there is something which you don't understand in this manual, it may help you initially to check back to the Protocol itself by using the article references of the Protocol. These are shown at the bottom of each answer where relevant.

If this doesn't help, or if your question is a specific one relating to your own products, then contact your nearest Customs Authorities. They will certainly help if they can.

Failing this, contact your nearest Delegation to the Commission or the Offices of the Commission.





**ANNEXE 1**  
**THE ACP STATES**  
**AND**  
**THE OCTs**

## ANNEX I

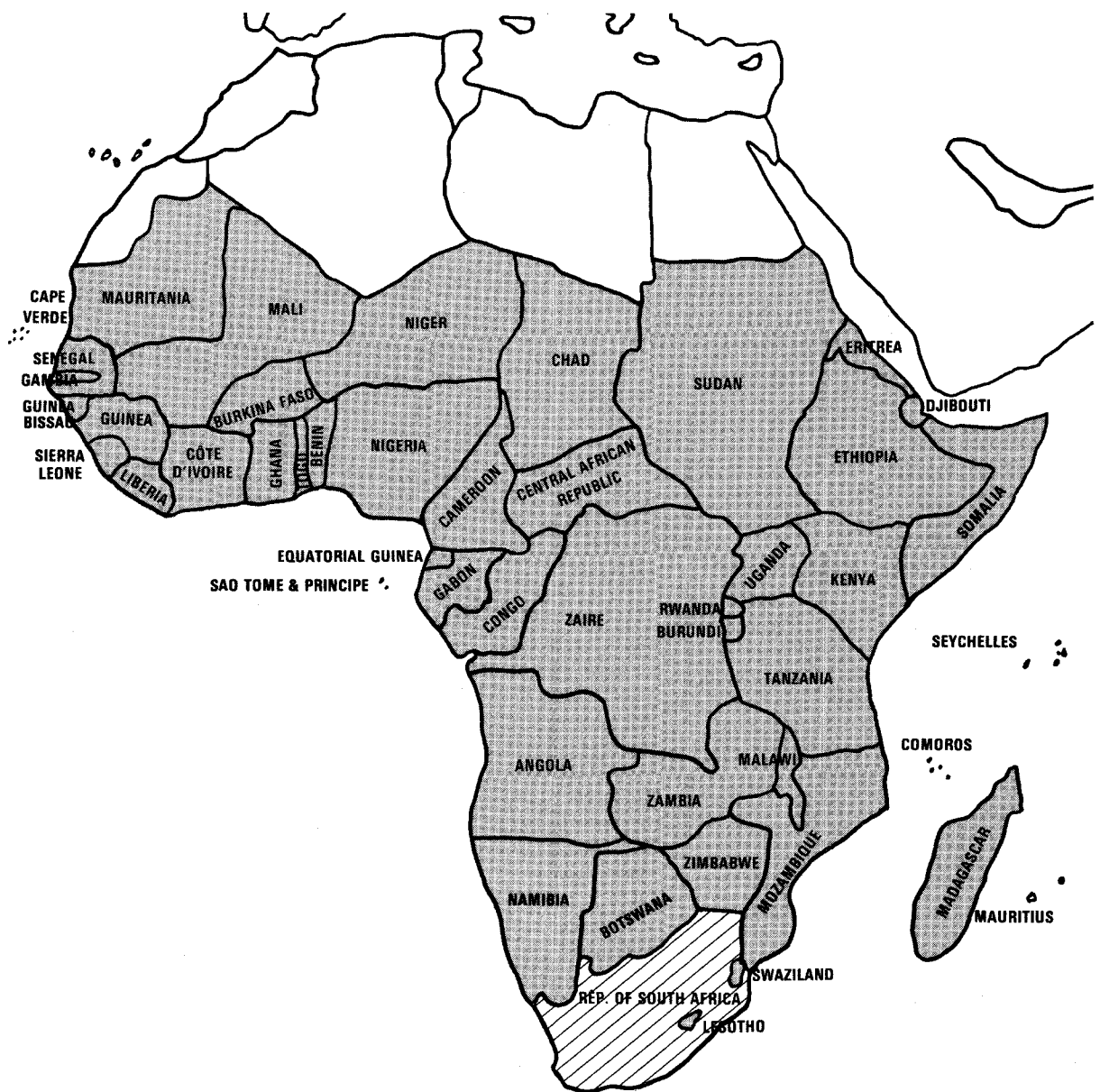
### WHAT ARE THE ACP STATES?

Between them, the 71 ACP and 15 EU states account for more than 17% of the global population and almost half the membership of the United Nations. The Member Countries of the Lomé Convention are listed below.

**AFRICA (48 ACP States)**


The Population statistics are estimates for 1994

Country	Capital	Population (millions)	Area (1000 km <sup>2</sup> )
ANGOLA	Luanda	10.28	1 247
BENIN	Cotonou	5.22	113
BOTSWANA	Gaboron	1.44	582
BURKINA FASO	Ouagadougou	9.74	274
BURUNDI	Bujumbura	5.96	28
CAMEROON	Yaoundé	12.55	475
CAPE VERDE	Praia	0.40	4
CENTRAL AFRICAN REPUBLIC	Bangui	3.26	623
CHAD	N'Djamena	6.10	1 284
COMOROS	Moroni	0.61	2
CONGO	Brazzaville	2.44	342
COTE D'IVOIRE	Abidjan	13.40	322
DEMOCRATIC REPUBLIC OF THE CONGO	Kinshasa	41.17	2 345
DJIBOUTI	Djibouti	0.48	23
EQUATORIAL GUINEA	Malabo	0.38	28
ERITREA	Asmara	3.50	125
ETHIOPIA	Addis Ababa	56.90	1 222
GABON	Libreville	1.01	268
GAMBIA	Banjul	1.03	11
GHANA	Accra	16.45	239
GUINEA	Conakry	6.31	246
GUINEA BISSAU	Bissau	1.03	36
KENYA	Nairobi	28.11	580
LESOTHO	Maseru	1.88	30
LIBERIA	Monrovia	2.64	98
MADAGASCAR	Antananarivo	13.26	587
MALAWI	Lilongwe	9.41	118
MALI	Bamako	10.14	1 240
MAURITANIA	Nouakchott	2.15	1 026
MAURITIUS	Port Louis	1.10	2
MOZAMBIQUE	Maputo	15.32	802
NAMIBIA	Windhoek	1.58	824
NIGER	Niamey	8.36	1 267
NIGERIA	Lagos	119.33	924
RWANDA	Kigalia	7.79	26
SAO TOME AND PRINCIPE	Sao Tomé	0.12	1
SENEGAL	Dakar	7.96	197
SEYCHELLES	Victoria	0.07	0.5
SIERRA LEONE	Freetown	4.49	72
SOMALIA	Mogadiscio	8.05	638
SOUTH AFRICA (qualified Lomé membership)	Johannesburg	38.8	1 221
SUDAN	Khartoum	27.49	2 506
SWAZILAND	Mbabane	0.88	17
TANZANIA	Dar es Salaam	30.58	945
TOGO	Lomé	3.88	57
UGANDA	Kampala	21.05	236
ZAMBIA	Lusaka	9.49	753
ZIMBABWE	Harare	10.67	391
<b>TOTAL</b>		<b>545.19</b>	<b>23.177</b>



## AFRICA

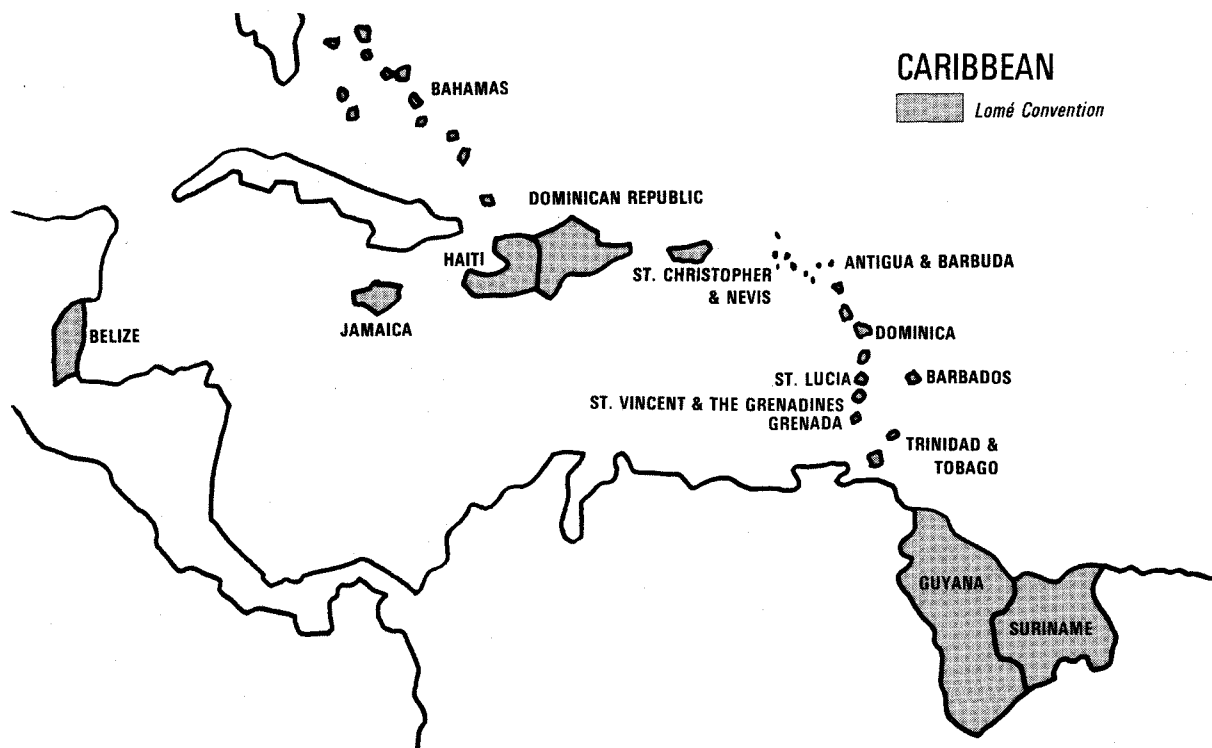
 *Lomé Convention*

 *Negotiations for qualified membership of ACP Group under way.*

**CARIBBEAN (15 ACP States)**

The Population statistics are estimates for 1994

Country	Capital	Population (000s)	Area (km <sup>2</sup> )
ANTIGUA AND BARBUDA	St John's	67	440
BAHAMAS	Nassau	269	13 880
BARBADOS	Bridgetown	260	430
BELIZE	Belmopan	205	22 960
DOMINICA	Roseau	72	750
DOMINICAN REPUBLIC	Santo Domingo	7 608	48 730
GRENADA	St George's	92	340
GUYANA	Georgetown	816	214 970
HAITI	Port au Prince	6 903	27 750
JAMAICA	Kingston	2 495	10 990
ST CHRISTOPHER AND NEVIS	Basseterre	41	360
ST LUCIA	Castries	139	620
ST VINCENT AND THE GRENADINES	Kingstown	110	390
SURINAME	Paramaribo	445	163 270
TRINIDAD AND TOBAGO	Port of Spain	1 338	5 130
<b>TOTAL</b>		<b>20 860</b>	<b>511 010</b>



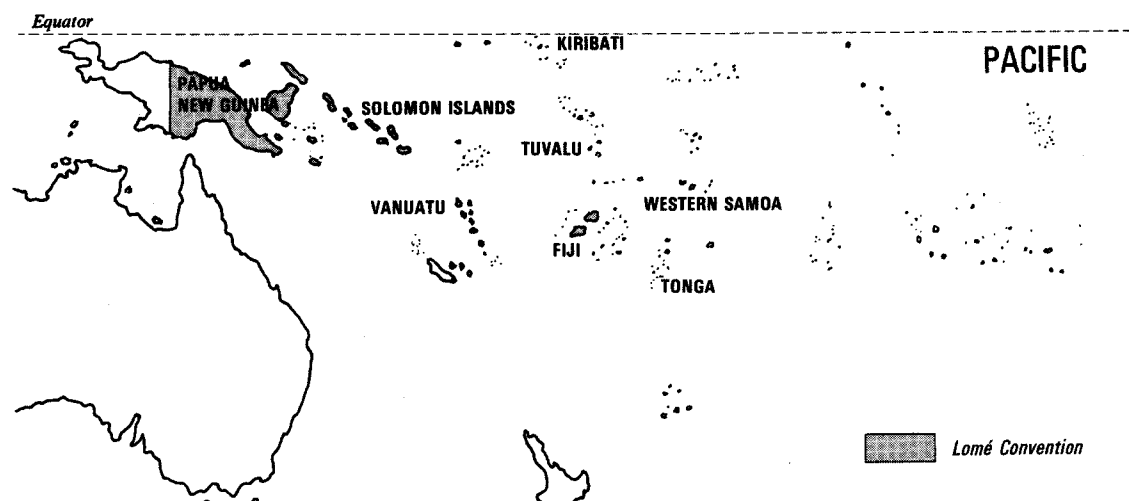
**PACIFIC (8 ACP States)**

The Population statistics are estimates for 1994

Country	Capital	Population (000s)	Area (km <sup>2</sup> )
FIJI	Suva	747	18 270
KIRIBATI	Bairiki	75	730
PAPUA NEW GUINEA	Port Moresby	3 922	462 840
SOLOMON ISLANDS	Honiara	354	28 900
TONGA	Nuku'alofa	94	750
TUVALU	Funafuti	9	30
VANUATU	Port Vila	161	12 190
WESTERN SAMOA	Apia	170	2 840
<b>TOTAL</b>		<b>5 532</b>	<b>526 550</b>

**The European Union (15 Member States)**

Country	Population (millions)	Area (km <sup>2</sup> )	Capital
Austria	7.9	84	Vienna
Belgium	10.0	31	Brussels
Denmark	5.2	43	Copenhagen
Finland	5.1	338	Helsinki
France	57.5	552	Paris
Germany	80.7	357	Berlin
Greece	10.4	132	Athens
Ireland	3.5	70	Dublin
Italy	57.1	301	Rome
Luxembourg	0.4	3	Luxembourg
Netherlands	15.3	41	Amsterdam
Portugal	9.8	92	Lisbon
Spain	39.5	505	Madrid
Sweden	8.7	450	Stockholm
United Kingdom	57.9	244	London
<b>TOTAL</b>	<b>369.0</b>	<b>3 243</b>	



## ANNEXE 1

### WHAT ARE THE OCTs?

Overseas countries and territories (OCTs) in the context of Protocol No. 1 means those countries and territories referred to in Part Four of the Treaty establishing the European Economic Community.

Products originating in the OCTs are accorded broadly similar preferences to those granted to ACP originating products and they can be freely used for further processing in the ACP countries. (See Part A - Questions 12 and 13).

The arrangements applicable can be found in Council Decision No. 91/482/EEC Official Journal L263 19 September 1991 as amended by Council Decision no. 97/803/EC (Official Journal no. L329 of 29.11.97, p. 50).

The OCTs are :

#### Overseas countries and territories

##### **Denmark United Kingdom**

*(country with special relations)*

- *Greenland*

##### **France**

*(Territorial collectivities)*

- *Mayotte*
  - *St Pierre and Miquelon*
- (Overseas territories)*
- *New Caledonia and dependencies*
  - *French Polynesia*
  - *French Southern and Antarctic Territories*
  - *Wallis and Futuna*

##### **Netherlands**

*(Overseas countries)*

- *Aruba*
- *Netherlands Antilles (Bonaire, Curaçao, Saba, Sint Eustatius, Sint Maarten)*

##### **United Kingdom**

*(Overseas territories)*

- *Anguilla*
- *British Antarctic Territory*
- *British Indian Ocean Territory*
- *British Virgin Islands*
- *Cayman Islands*
- *Falkland Islands*
- *South Georgia and Sandwich Islands*
- *Montserrat*
- *Pitcairn Island*
- *St Helena and dependencies*
- *Turks and Caicos Islands*



**ANNEXE II  
PROTOCOL NO. 1  
ARTICLE INDEX**



## ANNEXE II

### Protocol 1 – Article Index

#### TITLE 1

- Article 1 Part A – Questions 1 and 2
- Article 2 Part A – Questions 3 and 4.
- Article 3 Part A – Questions 5, 6 and 7.
- Article 4 Part A – Question 9.
- Article 5 Part A – Questions 8 and 16
- Article 6 Part A – Questions 11, 12 and 13. Part B – Question 35.
- Article 7 Part A – Questions 11 and 13.
- Article 8 Part A – Question 16.
- Article 9 Part A – Question 15.
- Article 10 Part A – Question 19.
- Article 11 Part A – Question 20.

#### TITLE II

- Article 12 Part B – Questions 23, 24, 25, 26, 27, 28 and 29.
- Article 13 Part B – Question 30 and 31.
- Article 14 Part B – Question 32 and 33.
- Article 15 Part B – Question 32.
- Article 16 Part B – Question 29.
- Article 17 Part B – Question 33.
- Article 18 Part B – Question 36.
- Article 19 Part B – Question 26 and 28.
- Article 20 Part B – Question 34.
- Article 21 Part B – Questions 38 and 49.
- Article 22 Part B – Questions 38, 39 and 40.
- Article 23 Part C – Questions 42, 43 and 44.
- Article 24 Part B – Question 37.

## **TITLE III**

- Article 25** Part D – Question 50.  
**Article 26** Part D – Question 44 and 45.  
**Article 27** Part C – Questions 45, 46 and 47.  
**Article 28** Part C – Question 48.  
**Article 29** Part B – Question 41.  
**Article 30** Part D – Question 49.  
**Article 31** Part E – Questions 51, 52, 53, 54 and 55.

## **TITLE IV**

- Article 32** Part F – Question 57.

## **TITLE V**

- Article 33** Part A – Question 17.  
**Article 34** Part D – Question 49. Part F – Question 56.  
**Article 35** Part E – Questions 51, 52, 53, 54 and 55.  
**Article 36;**  
**Annex 1;** **Note 1;** Part A – Question 7.  
**Note 2;** Part A – Question 7.  
**Note 3;** Part A – Questions 6, 15 and 18.  
**Note 4;** Part A – Questions 6, 7, 8 and 14.  
**Note 5;** Part A – Question 7 and 10.  
**Note 6;** Part A – Questions 7 and 10.  
**Note 7;** Part A – Questions 7 and 10.  
**Annex II;** Part A – Question 7.  
**Annex III;** Annexe I  
**Annex IV;** Part B – Questions 23 and 24.  
**Annex V;** Part B – Question 38.  
**Annex VIA;** Part C – Question 43 (a).  
**Annex VIB;** Part C – Question 43 (b).  
**Annex VII;** Part C – Question 45.  
**Annex VIII;** Part A – Question 17.  
**Annex IX;** Part E – Question 52.  
**Annex X;** Part A – Question 13  
**Annex XI;** Part A – Question 13

# **ANNEXE III PROTOCOL NO. 1**

# PROTOCOL 1

## Concerning the definition of the concept of 'originating products' and methods of administrative cooperation

### INDEX

**TITLE I: Definition of the concept of "originating products"**

**Articles**

1. Articles
2. Wholly obtained products
3. Sufficiently processed documents
4. Neutral elements
5. Value tolerance
6. Cumulation
7. Allocation of origin
8. Accessories, spare parts and tools
9. Sets
10. Direct transport
11. Territorial requirement

**TITLE II: Proof of origin**

12. Movement certificate EUR.1
13. Issue of EUR.1 retrospectively
14. Issue of duplicate EUR.1
15. Replacement of certificates
16. Validity of movement certificates EUR.1
17. Transit procedure
18. Exhibitions
19. Submission of certificates
20. Importation by instalments
21. Form EUR.2
22. Exemptions from proof of origin
23. Information procedure for cumulation purposes
24. Discrepancies

**TITLE III: Methods of administrative cooperation**

25. Communication of stamps
26. Verification of movement certificates EUR.1 and of forms EUR.2
27. Verification of suppliers' declarations
28. Penalties
29. Free zones
30. Customs Cooperation Committee
31. Derogations

**TITLE IV: Ceuta and Melilla**

32. Special conditions

**TITLE V: Final provisions**

33. Petroleum products
34. Revision of rules of origin
35. Requests for derogations
36. Annexes
37. Implementation of the Protocol

**ANNEXES**

- |            |  |
|------------|--|
| Annex I    | Notes  |
| Annex II   | List of working or processing operations referred to in Article 3(2)   |
| Annex III  | List of overseas countries and territories referred to in Article 2  |
| Annex IV   | Form for movement certificates   |
| Annex V    | Form EUR.2   |
| Annex VIA  | Declaration for products having preferential origin status   |
| Annex VIB  | Declaration for products not having preferential origin status   |
| Annex VII  | Information certificate  |
| Annex VIII | List of petroleum products temporarily excluded from the scope of this Protocol  |
| Annex IX   | Form for application for a derogation  |
| Annex X    | List of working or processing conferring the character of ACP origin on a product obtained when working or processing is carried out on textile materials originating in developing countries referred to in Article 6(5) of this Protocol |
| Annex XI   | Textile products excluded from the cumulation procedure with certain developing countries referred to in Article 6(5) of this Protocol   |

# PROTOCOL 1

## Concerning the definition of the concept of 'originating products' and methods of administrative cooperation

### TITLE I

#### Definition of the concept of "originating products"

##### Article 1

###### Origin criteria

1. For the purpose of implementing the trade cooperation provisions of the Convention, a product shall be considered to be originating in the ACP States if it has been either wholly obtained or sufficiently worked or processed in the ACP States.

##### Article 2

###### Wholly obtained products

1. The following shall be considered as wholly obtained either in the ACP States, or in the Community, or in the countries and territories defined in Annex III, hereinafter referred to as the 'OCT':

- (a) mineral products harvested therein;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products from live animals raised therein;
- (e) products obtained by hunting or fishing conducted therein;
- (f) products of sea fishing and other products taken from the sea or their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted therein;
- (j) goods produced there exclusively from the products specified in subparagraphs (a) and (i).

2. The term "their vessels" in paragraph 1(f) shall apply only to vessels:

- which are registered or recorded in a Member State, of an ACP State, or of an OCT,
- which are owned to an extent of at least 50% by nationals of States party to the Convention, or of an OCT, or by a company with its head office in one of these States or OCT, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of the members of such boards, are nationals of States party to the Convention or of an OCT and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to States party to the Convention or to public

bodies or nationals of such States, or of an OCT,

- of which at least 50% of the crew, master and officers included, are nationals of States party to the Convention, or of an OCT.
3. Notwithstanding the provisions of paragraph 2, where an ACP State offers the Community the opportunity to negotiate a fisheries agreement and the Community does not accept this offer, the ACP State concerned may charter or lease third country vessels to undertake fisheries activities in its exclusive economic zone and request that such vessels be treated as 'their vessels' under the provisions of this Article.

The community will recognise vessels chartered or leased by the ACP States as 'their vessels' under the following conditions:

- that the Community has not availed itself of the opportunity to negotiate a fisheries agreement with the ACP State concerned,
  - that at least 50% of the crew, master and officers included, are nationals of States party to the Convention, or of an OCT,
  - that the charter or lease contract has been accepted by the Commission as providing adequate opportunities for developing the capacity of the ACP State to fish on its own account and in particular as conferring on the ACP State the responsibility for the nautical and commercial management of the vessel placed at its disposal for a significant period of time.
4. The terms 'ACP State', 'the Community' and 'OCT' shall also cover their territorial waters.

See-going vessels, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the ACP States, the Community or the OCT to which they belong, provided that they satisfy the conditions set out in paragraph 2.

##### Article 3

###### Sufficiently processed products

1. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and 3.

The expressions 'chapters' and 'headings' used in this Protocol shall mean the chapters and head-

ings (four-digit codes) used in the Nomenclature which makes up the Harmonized Commodity Description and Coding System (hereinafter referred to as 'the Harmonized System'.

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2. For a product mentioned in columns 1 and 2 of the list in Annex II, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

- (a) Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in an ACP State, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the customs value of third-country materials imported into the Community, the ACP States or the OCT.

- (b) The term 'value' in the list in Annex II shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, the first subparagraph of (b) shall be applied 'mutatis mutandis'.

- (c) The term 'ex-works price' in the list in Annex II shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacturer, minus any internal taxes which are, or may be repaid when the product obtained is exported.

- (d) 'Customs value' shall be understood as meaning the customs value laid down in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

3. For the purpose of implementing paragraphs 1 and 2 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles, washing, painting, cutting-up);

- (c) (i) changes of packaging and breaking up and assembly of consignments;

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

- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;

- (e) (i) simple mixing of products of the same kind where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in an ACP State, in the Community or in the OCT;

- (ii) simple mixing of products of different kinds unless one or more components of the mixture meet the conditions laid down in this Protocol to enable them to be considered as originating either in an ACP State, in the Community, or in the OCT and provided that such components contribute in determining the essential characteristics of the finished product;

- (f) simple assembly of parts of articles to constitute a complete article;

- (g) a combination of two or more operations specified in subparagraph (a) to (f);

- (h) slaughter of animals.

#### **Article 4**

##### **Neutral elements**

In order to determine whether goods originate in an ACP State, the Community or one of the OCT, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain such goods or whether any materials or products used in the course of production which do not enter and which were not intended to enter into the final composition of the goods originate in third countries or not.

#### **Article 5**

##### **Value tolerance**

Notwithstanding the provisions of Article 3(1) and (2), non-originating materials may be used in the manufacture of a given product, provided their total value does not exceed 15% of ex-works price of the final product and subject to the conditions laid down in Note 4.4 in Annex I.

#### **Article 6**

##### **Cumulation**

1. For the purpose of implementing this Title, the ACP States shall be considered as being one territory.

2. When products wholly obtained in the Community or in the OCT undergo working or processing in the ACP States, they shall be considered as having been wholly obtained in the ACP States.

3. Working and processing carried out in the Community or in the OCT shall be considered as having been carried out in the ACP States, when the materials undergo working or processing in the ACP States.

4. Paragraphs 2 and 3 apply to any working or processing carried out in the ACP States, including the operations listed in Article 3(3).

5. At the request of the ACP States, products originating in a neighbouring developing country, other than an ACP State, belonging to a coherent geographical entity, shall be considered as originating in the ACP State where they undergo further working or processing, provided that:

- the working or processing carried out in the ACP State exceeds the operations listed in Article 3(3). However, products of Chapter 50 to 63 of the Harmonized System shall in addition undergo in the ACP State at least working or processing as a result of which the product obtained receives a classification under a heading of the Harmonized System different from that covering the products originating in the non-ACP developing country. For products listed in Annex X to this Protocol, only the specific processing referred to in column 3 shall apply, whether or not it involves a change of heading,
- the ACP States, the Community and the other countries concerned have concluded an agreement on adequate administrative procedures which will ensure correct implementation of the paragraph.

This paragraph shall not apply to tuna products classified under Harmonized System Chapters 3 or 16, rice products of HS code 1006 or the textile products listed in Annex XI to this Protocol.

For the purpose of determining whether the products originate in the non-ACP developing country, the provisions of this Protocol shall apply.

The ACP-EC Council of Ministers shall decide on the ACP requests on the basis of a report drawn up by the ACP-EC Customs Cooperation Committee in accordance with Article 30.

#### **Article 7**

##### **Allocation of origin**

Originating products made up of materials wholly obtained or sufficiently processed in two or more ACP States shall be considered as products originating in the ACP State where the last working or processing took place, provided this working or processing exceed the insufficient operations listed in Article 3(3)(a), (b), (c) and (d) or a combination thereof.

#### **Article 8**

##### **Accessories, spare parts and tools**

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

#### **Article 9**

##### **Sets**

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all

component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15% of ex-works price of the set.

#### **Article 10**

##### **Direct transport**

1. The preferential treatment provided for under the trade co-operation provisions of the Convention applies only to products or materials which are transported between the territory of the ACP States, of the Community or of the OCT without entering any other territory. However, goods constituting one single consignment may be transported through territory other than that of the ACP States or the Community or the OCT, with, should the occasion arise, transshipment of temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.
2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities by the production of:
  - (a) a through bill of lading issued in the exporting beneficiary country covering the passage through the country of transit;
  - (b) or a certificate issued by the customs authorities of the country of transit;
    - giving an exact description of the goods,
    - stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used,
    - certifying the conditions under which the goods remained in the transit country;
  - (c) or failing these, any substantiating documents.

#### **Article 11**

##### **Territorial requirement**

The conditions set out in this Title relative to the acquisition of originating status must be fulfilled without interruption in the Community, the ACP States or the OCT.

If originating goods exported from the Community, the ACP States or the OCT to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

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

## TITLE II

### Proof of origin

#### Article 12

##### Movement certificate EUR.1

1. Evidence of originating status or products, within the meaning of this Protocol, shall be given by a movement certificate EUR.1, a specimen of which appears in Annex IV to this Protocol.
2. A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Convention.
3. A movement certificate EUR.1 shall be issued only on application having been made in writing by the exporter. Such application shall be made on a form, a specimen of which appears in Annex IV to this Protocol, which shall be completed in accordance with this Protocol.
4. Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate EUR.1.
5. The exporter or his representative shall submit with his request any appropriate supporting document proving that the products to be exported are such as to qualify for the issue of a movement certificate EUR.1.
6. The movement certificate EUR.1 shall be issued by the customs authorities of the exporting ACP State, if the goods can be considered 'originating products' within the meaning of this Protocol.
7. For the purpose of verifying whether the conditions stated in paragraph 6 have been made, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.
8. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in paragraph 1 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. To this end, the description of products must be indicated without leaving any blank lines. Where the space is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
9. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.
10. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting ACP State when the products to which it relates are exported. It shall be made available to the exporter as soon as actual export has been effected or ensured.

#### Article 13

##### Issue of EUR.1 retrospectively

1. In exceptional circumstances a movement certificate EUR.1 may also be issued after export of the products to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances.
2. For the implementation of paragraph 1, the exporter must in the application:
  - indicate the place and date of export of the products to which the certificate relates;
  - certify that no movement certificate EUR.1 was issued at the time of export of the products in question, and state the reasons.
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.

Certificates issued retrospectively must be endorsed with one of the following phrases:

'EXPEDIDO A POSTERIORI', 'UDSTEDT EFTERØLGENDE', 'NACHTRÄGLICH AUSGESTELLT', 'ΕΚΛΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡ ΩΝ', 'ISSUED RETROSPECTIVELY', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'EMITIDO A POSTERIORI'.

#### Article 14

##### Issue of a duplicate EUR.1

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

The duplicate issued in this way must be endorsed with one of the following words:

'DUPLICADO', 'DUPLIKAT', 'DUPLIKAT', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICATE', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'SEGUNDA VIA'.

#### Article 15

##### Replacement of certificates

It shall at any time be possible to replace one or more movement certificates EUR.1 by one or more other movement certificates EUR.1 provided that this is done at the customs office where the goods are located.

#### Article 16

##### Validity of movement certificates EUR.1

1. A movement certificate EUR.1 must be submitted, within ten months of the date of issue by the customs authorities of the exporting ACP State, to the customs authorities of the importing State where the products are entered.



2. A movement certificate EUR.1 which is submitted to the customs authorities of the importing State after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of force majeure or exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the products have been submitted to them before the said final date.

#### **Article 17**

##### **Transit procedure**

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

- the word 'transit',
- the name of the country of transit,
- the official stamp, a specimen of which has been made available to the Commission, in conformity with Article 25,
- the date of the endorsements.

#### **Article 18**

##### **Exhibitions**

1. Products sent from an ACP State for exhibition in a country other than an ACP State, a Member State or an OCT and sold after the exhibition for importation into the Community shall benefit on importation from the provisions of the Convention on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in an ACP State and provided that it is shown to the satisfaction of the customs authorities of the importing State that:
  - (a) an exporter has consigned these products from an ACP State to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to someone in the Community;
  - (c) the products have been consigned during the exhibition or immediately thereafter to the Community in the State in which they were sent for exhibition;
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A movement certificate EUR.1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the

products and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized to 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

#### **Article 19**

##### **Submission of certificates**

Movement certificates EUR.1 shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by the State. The said authorities may require a translation of a certificate. They 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 by the implementation of the Convention.

#### **Article 20**

##### **Importation by instalments**

Where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.

#### **Article 21**

##### **Form EUR.2**

1. Notwithstanding Article 12, the evidence of originating status, within the meaning of this Protocol, of products which form the subject of postal consignments (including parcels), provided that they consist only of originating products and that the value does not exceed ECU 3 140 per consignment, is given by a form EUR.2, of which a specimen appears in Annex V to this Protocol, which shall be completed by the exporter.
2. Up to and including 30 April 1997 the ECU to be used in any given national currency of a Member State of the Community shall be the equivalent in that national currency of the ECU as at 1 October 1994. For each successive period of two years it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.
3. Revised amounts replacing the amounts expressed in ECUs above and in Article 22(2) may be introduced by the Community at the beginning of any successive two-year period if necessary and shall be notified by the Community to the Customs Cooperation Committee not later than one month before they shall come into force.

These amounts shall be, in any event, such as to ensure that the value of the limits as expressed in the currency of any Member State shall not decline.

4. If the products are invoiced in the currency of another Member State of the Community, the importing State shall recognize the amount notified by the State concerned.
5. A form EUR.2 shall be completed for each postal consignment. After completing and signing the form, the exporter shall, in the case of consignments by parcel post, attach the form to the dispatch note. In the case of consignment by letter post, the exporter shall insert the form inside the package.
6. These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

## **Article 22**

### **Exemptions from proof of origin**

1. Products sent as small packages to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR.1 or the completion of form EUR.2, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of these products must not exceed ECU 230 in the case of small packages or ECU 630 in the case of the contents of travellers' personal luggage.

## **Article 23**

### **Information procedure for cumulation purposes**

1. When Article 6 is applied, for the issue of a movement certificate EUR.1, the competent customs office in the ACP State requested to issue the certificate for products in the manufacture of which materials coming from other ACP States, the Community or the OCT are used, shall take into consideration the declaration, a specimen of which appears in Annex VI A or B, given

by the exporter in the State or OCT from which it came, either on the commercial invoice applicable to these materials, or on a supporting document to that invoice.

2. A separate suppliers' declaration shall be given by the supplier for each consignment of materials 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. For materials having obtained preferential originating status, the suppliers' declarations shall be given in the form prescribed in Annex VI A.
4. For materials which have undergone working or processing in the ACP States, the OCT or the Community without having obtained preferential originating status, the suppliers' declarations shall be given in the form prescribed in Annex VI B.
5. The supplier's declaration may be made out on a pre-printed form.
6. The suppliers' declarations shall be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
7. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Articles 20 and 21 of Protocol 1 to the third ACP-EEC Convention shall remain valid.

## **Article 24**

### **Discrepancies**

The discovery of slight discrepancies between the statements made in the movement certificate EUR.1, in the form EUR.2 or in the layout of the supplier's declaration referred to in Article 23 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the materials shall not ipso facto render the document null and void if it is duly established that movement certificate EUR.1, the form EUR.2 or the supplier's declaration does correspond to the goods submitted.

## TITLE III

### Methods of administrative co-operation

#### Article 25

##### Communication of stamps

The ACP States shall send to the Commission specimens of the stamps used together with the addresses of the customs authorities competent to issue movement certificates EUR.1 and carry out the subsequent verification of movement certificates EUR.1 and form EUR.2.

Movement certificates EUR.1 and forms EUR.2 shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Commission.

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

Movement certificates EUR.1 and forms EUR.2 presented to the customs authorities of the importing State before this date shall be accepted in conformity with the Community legislation.

#### Article 26

##### Verification of movement certificates EUR.1 and of forms EUR.2

1. Subsequent verification of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. In order to ensure the proper application of this Protocol, the Member States, the OCT and the ACP States shall assist each other, through their respective administrations, in checking the authenticity of movement certificates EUR.1 and the accuracy of the information concerning the actual origin of the products concerned and the declarations by exporters on forms EUR.2 and the authenticity and accuracy of the information certificates referred to in Article 27(2).

The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various ACP States, Member States or OCT concerned.

3. If the customs authorities of the importing State decide to suspend execution of the provisions of the Convention while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

4. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall return the movement certificate EUR.1 or form EUR.2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for

an inquiry. The relevant commercial documents, or a copy thereof, shall be attached to the certificate EUR.1 or form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

5. The customs authorities of the importing State shall be informed of the results of the verification within six months. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or form EUR.2 applied to the products actually exported, and whether these products can, in fact, qualify for the application of the preferential arrangements.

6. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the ACP State on its own initiative or at the request of the Community 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 ACP State concerned may invite the participation of the Community in these enquiries.

Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the products would be accepted as originating products under Protocol 1 only after the completion of such aspects of administrative co-operation set down in the Protocol which may have been activated, including in particular the verification procedure.

7. Disputes which cannot be settled between the customs authorities of the importing State and those of the exporting State, or those which raise a question as to the interpretation of this Protocol, shall be submitted to the Customs Cooperation Committee provided for in Article 30.

8. In all cases, the settlement of disputes between the importer and the customs authorities of the importing State shall be under the legislation of the said State.

#### Article 27

##### Verification of suppliers' declarations

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

2. The customs authorities to which a supplier's declaration is submitted may request the customs

authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VII to this Protocol. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

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

3. The requesting customs authorities shall be informed of the results of the verification as soon as possible. The results must be such as to indicate positively whether the declaration concerning the status of the materials is correct.
4. For the purpose of verification, suppliers shall keep for not less than two years a copy of the document containing the declaration together with all necessary evidence showing the true status of the materials.
5. The customs authorities in the State where the supplier's declaration is established shall have the right to call for any evidence or to carry out any check which they consider appropriate in order to verify the correctness of any supplier's declaration.
6. Any movement certificate EUR.1 or form EUR.2 issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.
7. The procedure laid down in Article 26(7) shall apply in case of any disputes concerning suppliers' declarations or information certificates.

#### **Article 28**

##### **Penalties**

Penalties shall be imposed on any person who, in order to enable products to be accepted as eligible for preferential treatment, draws up or causes to be drawn up either a document which contains incorrect particulars for the purpose of obtaining a movement certificate EUR.1 or a form EUR.2 containing incorrect particulars.

#### **Article 29**

##### **Free zones**

The ACP States shall take all necessary steps to ensure that goods traded under cover of a movement certificate EUR.1 or of a supplier's declaration and which in the course of transport use a free zone situated in their territory are not replaced by other goods and that they do not undergo handling other than operations designed to preserve them in good condition.

#### **Article 30**

##### **Customs Cooperation Committee**

1. A Customs Cooperation Committee, hereinafter referred to as 'the Committee', shall be set up and charged with carrying out administrative co-

operation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Committee shall examine regularly the effect on the ACP States and in particular on the least developed ACP States of application of the rules of origin and shall recommend to the Council of Ministers appropriate measures.
3. The Committee shall take decisions on derogations from this Protocol, under the conditions laid down in Article 31.
4. The Committee shall meet regularly, in particular to prepare the decisions of the Council of Ministers pursuant to Article 34.
5. The Committee shall be composed on the one hand of experts from the Member States and of Commission officials responsible for customs questions, and on the other hand of experts representing the ACP States and of officials of regional groupings of the ACP States who are responsible for customs questions. The Committee may call upon appropriate expertise where necessary.

#### **Article 31**

##### **Derogations**

1. Derogations from this Protocol may be adopted by the Committee where the development of existing industries or the creation of new industries justifies them.

The ACP State or States concerned shall, either before or when the ACP States submit the matter to the Committee, notify the Community of its request in accordance with paragraph 2.

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

2. In order to facilitate the examination by the Committee of requests for derogation, the ACP State making the request shall, by means of the form given in Annex IX to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

- description of the finished product,
- nature and quantity of materials originating in a third country,
- nature and quantity of materials originating in ACP States, the Community or the OCT, or which have been processed there,
- manufacturing processes,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the Community,

- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The same rules shall apply to any requests for extension. The Committee may modify the form.

3. The examination of requests shall in particular take into account:
  - (a) the level of development or the geographical situation of the ACP State or States concerned;
  - (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in an ACP State to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;
  - (c) specified cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment programme would enable these rules to be satisfied by stages.
4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.
5. In addition when a request for derogation concerns a least-developed or an island ACP State, its examination shall be carried out with a favourable bias having particular regard to:
  - (a) the economic and social impact of the decision to be taken especially in respect of employment;
  - (b) the need to apply the derogation for a period taking into account the particular situation of the ACP State concerned and its difficulties.
6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least-developed countries or developing countries with which one or more ACP States have special relations, provided that satisfactory administrative co-operation can be established.
7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the ACP State or States concerned is at least 45% of the value of the finished product, provided that the

derogation is not such as to cause serious injury to an economic sector of the Community or of one or more Member States.

8. Upon request derogations concerning canned tuna and tuna loins shall be automatically granted, within an annual quota of 4,000 tonnes, for canned tuna, and within an annual quota of 500 tonnes, for tuna loins.
 

Applications for such derogations shall be submitted by the ACP States in accordance with the above-mentioned quota to the Committee, which shall put them into force by means of a decision. Above this quota the procedure set out in paragraphs 1 to 7 applies.
9. The Committee shall take steps necessary to ensure that a decision is reached as quickly as possible, and in any case not later than sixty working days after the request is received by the EC Co-Chairman of the Committee. If the Community does not inform the ACP States of its position on the request within this period, the request shall be deemed to have been accepted. In the event of a decision not being taken by the Committee, the Committee of Ambassadors shall be called upon to decide within one month of the date on which the matter is referred to it.
10. (a) The derogation shall be valid for a period, generally of five years, to be determined by the Committee.
  - (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the ACP State or States concerned submit, three months before the end of each period, proof that they are still unable to meet the conditions of this Protocol which have been derogated from.
 

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 9. All necessary measures shall be taken to avoid interruptions in the application of the derogation.
  - (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of the derogation or any other condition previously laid down.

## **TITLE IV**

### **Ceuta and Melilla**

#### **Article 32**

##### **Special conditions**

1. The term 'Community' used in this Protocol shall not cover Ceuta and Melilla. The term 'products originating in the Community' shall not cover products originating in Ceuta and Melilla.
2. The provisions of this Protocol shall apply *mutatis mutandis* in confirming whether products may be deemed as originating in the ACP States when imported into Ceuta and Melilla.
3. Where products wholly obtained in Ceuta and Melilla, the OCT or the Community undergo working and processing in the ACP States, they shall be considered as having been wholly obtained in the ACP States.
4. Working or processing carried out in Ceuta, Melilla, the OCT or the Community shall be considered as having been carried out in the ACP States, when materials undergo further working or processing in the ACP States.
5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 3(3)(a), (b), (c) and (d) shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

## **TITLE V**

### **Final provisions**

#### **Article 33**

##### **Petroleum products**

The products set out in Annex VIII shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative co-operation shall apply, mutatis mutandis, to these products.

#### **Article 34**

##### **Revision of rules of origin**

In accordance with Article 176 of the Convention, the Council of Ministers shall examine annually, or whenever the ACP States or the Community so request, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.

The Council of Ministers shall take into account among other elements the effects on the rules of origin of technological developments.

The decisions taken shall be implemented as soon as possible.

#### **Article 35**

##### **Requests for derogations**

The Contracting Parties undertake to examine in an appropriate institutional framework, from the date of the signature of the Convention, any applications for derogations from this Protocol, with a view to allowing them to enter into force at the same date as the Convention.

#### **Article 36**

##### **Annexes**

The annexes to this Protocol shall form an integral part thereof.

#### **Article 37**

##### **Implementation of the Protocol**

The Community and the ACP States shall each take the steps necessary to implement this Protocol.

# ANNEX I

## Notes

### Foreword

These notes shall apply where appropriate to all products manufactured using non-originating materials even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 3(1).

### Note 1:

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signified that the rule in column 3 applies only to the part of the heading or chapter as described in column 2.
- 1.2. 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 rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. 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 rule in column 3.

### Note 2:

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc, used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.
- 2.4. The term 'goods' covers both 'materials' and 'products'.

### Note 3:

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 3(1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.  

For example\* an engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40% of the ex-works price, is made from 'other allow steel roughly shaped by forging' of heading No 7224.

If the foregoing has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.
- 3.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the

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\* This example is given for the purpose of explanation only. It is not legally binding.



processing carried out, taken as a whole, is insufficient within the meaning of Article 3(3).

- 3.6. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basis unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of Rule 3 of the General Rules for the interpretation of the Harmonized System, the unit of qualification shall be determined in respect of each item in the set in the case of headings Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the origin rules;
- where, under general rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for the purposes of determining origin.

**Note 4:**

- 4.1. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacturer 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.
- 4.2. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

For example\*, the rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; one can use one or the other or both.

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

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

- 4.3. When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

For example\*, the rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

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

See also Note 7.3 in relation to textiles.

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

This note also applies to the value tolerance provided for in Article 5.

**Note 5:**

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of headings No 5002 and No 5003 as well as the wool fibres, fine or coarse animal hair of headings Nos 5101 to 5105, the cotton fibres of headings Nos 5201 to 5203 and the other vegetable fibres of headings Nos 5301 to 5305.
- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to

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\* This example is given for the purpose of explanation only. It is not legally binding.

describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos 5501 to 5507.

**Note 6:**

- 6.1. In the case of the products classified in those headings in the list to which a reference is made to this Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10% or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).

- 6.2. However, this tolerance may only be applied to mixed products that have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.
- For example\*, a yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require the use of non-originating chemical materials) may be used up to a weight of 10% of the yarn.
- For example\*, a woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore, non-originating synthetic yarn that does not satisfy the origin rules (which require the use of non-originating man-made staple fibres not carded or combed or otherwise prepared

for spinning), or non-originating woollen yarn that does not satisfy the origin rules (which require the use of non-originating natural fibres), or a combination of the two may be used up to a weight of 10% of the fabric.

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

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

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

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20% in respect of this yarn.

- 6.4. In the case of fabrics incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5mm, sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30% in respect of this strip.

**Note 7:**

- 7.1. 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.

- 7.2. 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 4.3
- 7.3. In accordance with Note 4.3, 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\*, 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.
- 7.4. Where a percentage rule applies the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

**Note 8:**

**8.1. Appendix 1**

For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, 3x 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; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization.

**8.2. Appendix 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; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (j) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (eg hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300° C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;

- 8.3 For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur contents as a result of mixing 2 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapter 4 used must be wholly obtained</li> <li>– any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and</li> <li>– the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
ex 0502	Prepared pigs', hogs', or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapter 6 used must be wholly obtained;</li> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li>– all the fruit and nuts used must be wholly obtained;</li> <li>– the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product</li> </ul>

<b>HS Heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers originating status</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
ex 0910	Mixtures of spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products – Mucilages and thickeners, modified, derived from vegetable products – Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for	Manufacture in which all the materials used are classified within a heading other than that of the product
1501	Pig fat (including lard) and poultry fat other than that of heading No. 0209 or 1503 – Fat from bones or waste – Other	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
1502	Fats of bovine animals, sheep or goats, other than those of heading No. 1503: – Fats from bones or waste  – Other	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506  Manufacture in which all the animal materials of Chapter 2 used must already be originating
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: – Solid fractions  – Other	Manufacture from materials of any heading including other materials of heading No 1504  Manufacture in which all the animal materials of Chapter 2 and 3 used must already be wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: – Solid fractions  – Other	Manufacture from materials of any heading including other materials of heading No 1506  Manufacture in which all the animal materials of Chapter 2 used must already be originating
1507 to 1515	Vegetable oils and their fractions  – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption – Solid fractions, except for that of Jojoba oil – Other	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from other materials of heading Nos 1507 to 1515  Manufacture in which all the vegetable materials used must already be originating
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, 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. However, materials of headings 1507, 1508, 1511 and 1513 may be used.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: – all the materials of Chapter 2 used must be wholly obtained; – all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used. Manufacture in which: all the vegetable materials used must already be originating
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified in a heading other than that of the product
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: – Chemically pure maltose and fructose  – Other sugars in solid form, flavoured or coloured  – Other	Manufacture from materials of any heading including other materials of heading No 1702  Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product  Manufacture in which all the materials used must already be originating
ex 1703	Molasses resulting from the extraction 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 classified in a heading other than that of the product – the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
Chapter 18	Cocoa and cocoa preparations	Manufacture in which – all the materials used are classified in a heading other than that of the product – the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified in a heading other than that of the product</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</p> <ul style="list-style-type: none"> <li>- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all cereals and derivatives (except durum wheat and its derivatives), used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all cereals and derivatives (except durum wheat and its derivatives), used must be wholly obtained;</li> <li>- all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar form</p>	<p>Manufacture from materials of any heading except potato starch of heading No 1108</p>
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials not classified within heading No 1806;</li> <li>- in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>
1905	<p>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p>	<p>Manufacture from materials of any heading, except those of Chapter 11</p>



HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
2006	Vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the product
ex 2008	<ul style="list-style-type: none"> <li>– Nuts not containing added sugar or spirits,</li> <li>– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul>	<p>Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the product</p>
ex 2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: – all the materials used are classified in a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials are classified in a heading other than that of the product
2101	Extracts, essences and concentrates, of coffee, tea, maté, roasted chicory and other coffee substitutes	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – all the chicory used must be wholly obtained

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: – Sauces and preparations therefor; mixed condiments and mixed seasonings  – Mustard flour and meal and prepared mustard	Manufacture in which all the materials used is classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used  Manufacture from materials of any heading
ex 2104	– Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005
2106	Food preparations not elsewhere specified or included	Manufacture in which: – all the materials used are classified in a heading other than that of the product; – the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: – all the materials used are classified in a heading other than that of the product; – all the grapes or any material derived from grapes used must be wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: – all the materials used are classified in a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; – any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages;	Manufacture: – from materials not classified within heading 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, arrack may be used up to a limit of 5% by volume
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained
2309	Preparations of a kind used in animal feeding	Manufacture in which: – all the cereals, sugars or molasses, must or milk used must already 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 materials of Chapter 24 used must be wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product, However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
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 of the specific process(es) in accordance with <b>Note 8.1</b> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product. <b>Note:</b> 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.
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.2</b> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.2</b> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.2</b> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	<p>Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.1</b></p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p><b>Note:</b> 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.</p>
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	<p>Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.1</b></p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p><b>Note:</b> 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.</p>
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	<p>Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.1</b></p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p><b>Note:</b> 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.</p>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chapter 28  ex 2811 ex 2833	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for headings Nos ex 2811 and ex 2833 for which the rules are set out below  Sulphur trioxide Aluminium sulphate	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product Manufacture from sulphur dioxide Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 29  ex 2901	Organic chemicals; except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the rules are set out below;  Acyclic hydrocarbons for use as power or heating fuels	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.1</b> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product. <b>Note:</b> 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.
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.1</b> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product. <b>Note:</b> 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.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	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
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20% of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> <li>– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> <li>– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used must not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading.</p>
2933	Heterocyclic compounds with nitrogen heteroatom(s) only;	Manufacture from materials of any heading. However, the value of all materials of heading Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product
2934	<u>Nucleic acids and their salts</u> ; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for heading Nos 3002, 3003 and 3004, for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
3002	<p>Human blood, animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li>– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</li> </ul>	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





HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of gross weight not exceeding 10kg, except for: <ul style="list-style-type: none"> <li>– Sodium nitrate</li> <li>– Calcium cyanamide</li> <li>– Potassium sulphate</li> <li>– Magnesium potassium sulphate</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product,</li> </ul> and <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for heading Nos ex 3201 and 3205, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 3201	Tannins and their salts, esters, ethers and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in Note 3 to this Chapter which states 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	Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No ex 3301, for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different “group”* in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster; except for heading Nos ex 3403 and 3404 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

\* A “group” is regarded as any part of the heading separated from the rest by a semi-colon

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	<p>Operations of refining and/or one or more of the specific process(es) in accordance with <b>Note 8.1</b></p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p><b>Note:</b> 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.</p>
3404	<p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> <li>- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>- hydrogenated oils having the character of waxes of heading No 1516</li> <li>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823</li> <li>- materials of heading No 3404</li> </ul> <p>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product</p>
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
3505	<p>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>- Starch ethers and esters</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified in a heading other than heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, ex 3811, ex 3823 and <u>3824</u> for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 3801	– Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes – 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 used does not exceed 50% of the ex-works price of the product Manufacture from materials of any heading. However the value of the materials of heading No 3403 used must not exceed 20% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 3823  3824	<p>Industrial fatty alcohols having the character of artificial waxes</p> <p>– The following of heading No 3824:</p> <ul style="list-style-type: none"> <li>– Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>– Naphthenic acids, their water insoluble salts and their esters</li> <li>– Sorbitol other than that of heading No 2905</li> <li>– Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>– Ion exchangers</li> <li>– Getters for vacuum tubes</li> <li>– Alkaline iron oxide for the purification of gas</li> <li>– Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>– Sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>– Fusel oil and Dippel's oil</li> <li>– Mixtures of salts having different anions</li> <li>– Copying pastes with a basis of gelatin,, whether or not on a paper or textile backing</li> <li>– Other</li> </ul>	<p>Manufacture from materials of any heading including fatty acids of heading No 3823</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the finished product</p>
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic:</p> <ul style="list-style-type: none"> <li>– Addition homopolymerization products</li> <li>– Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product, and</li> <li>– the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product*</li> </ul> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product*</p>

\* In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
3916 to 3921	Semi-manufactures of plastics: – Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked – Other: – Addition homopolymerization products  – Other	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 exceed 50% of the ex-works price of the product, and – the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product*  Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product*
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4001 4005	Laminated slabs of crepe rubber for shoes Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Lamination of sheets of natural rubber Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber	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 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4104 to 4107	Leather, without hair or wool other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product
ex 4302	Tanned or dressed furskins, assembled: – Plates, crosses and similar forms  – Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins

\* In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled, tanned or dressed furskins, of heading No 4302
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	– Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 4410 to ex 4413	– Beadings and mouldings	Beading or moulding
ex 4415	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4416	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	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 materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 4421	– 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
4503	Articles of natural cork	Manufacture from cork of heading No 4501
ex 4811	Paper and paperboard, ruled, lined and squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809) duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which; – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks: – Calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard  – Other	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture from materials not classified within heading Nos 4909 or 4911
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread	Manufacture from: * – natural fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper making materials
ex Chapter 50 to Chapter 55	Woven fabrics: – Incorporating rubber thread – Other	Manufacture from single yarn*  Manufacture from:* – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper

\* For special conditions relating to products made of a mixture of textile materials see Introductory Note 6

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
<p>5501 to 5507 ex Chapter 56</p> <p>5602</p> <p>5604</p>	<p>Man-made staple fibres</p> <p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below</p> <p>Felt, whether or not impregnated, coated, covered or laminated: – Needleloom felt</p> <p>– Other</p> <p>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</p>	<p>or</p> <p>Printing accompanied by at least a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper making materials</li> </ul> <p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>– polypropylene filament of heading No 5402</li> <li>– polypropylene fibres of heading No 5503 or 5506, or</li> <li>– polypropylene filament tow of heading No 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres made from casein, or</li> <li>– chemical materials or textile pulp</li> </ul> <p>Manufacture from rubber thread or cord, not textile covered</p>

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HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
5605	<p>– Other</p> <p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading Nos 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>– natural fibres not carded or combed or otherwise processed for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul>
5606	<p>Gimped yarn, and strip and the like of heading Nos 5404 or 5405, gimped (other than those of heading No 5605 and gimped horse-hair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>– natural fibres,</li> <li>– man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper making materials</li> </ul>
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> <li>– Of needleloom felt</li> <li>– Of other felt</li> </ul>	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>– natural fibres, or</li> <li>– chemical materials or textile pulp.</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>– polypropylene filament of heading No 5402,</li> <li>– polypropylene filament of heading No 5503 or 5506, or</li> <li>– polypropylene filament tow of heading No 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>– natural fibres not carded or combed or otherwise processed for spinning, or</li> <li>– chemical materials or textile pulp</li> </ul>
– Other	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– synthetic or artificial filament yarn,</li> <li>– natural fibres, or</li> <li>– man-made staple fibres not carded or combed or otherwise processed for spinning</li> </ul>	

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HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below – Combined with rubber thread – Other	Manufacture from single yarn* Manufacture from:* – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp or Printing accompanied by at least a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: – containing not more than 90% by weight of textile materials – Other	Manufacture from yarn  Manufacture from chemical materials or textile pulp
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
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*
5905	Textile wall coverings: – Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn

\* For special conditions relating to products made of a mixture of textile materials see Introductory Note 6

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
5906	<ul style="list-style-type: none"> <li>- Other</li> </ul> <p>Rubberized textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> </ul>	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp or</li> </ul> <p>Printing accompanied by at least a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
5907	<ul style="list-style-type: none"> <li>- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials</li> <li>- Other</li> </ul> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas, being theatrical scenery, studio backcloths or the like</p>	<p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>- natural fibres</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p>
ex 5908	<p>Incandescent gas mantles, impregnated</p>	<p>Manufacture from tubular knitted gas mantle fabric</p>
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading No 5911</li> <li>- Other</li> </ul>	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from:*</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>

\* For special conditions relating to products made of a mixture of textile materials see Introductory Note 6



HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles: – Of felt, of non-wovens  – Other: – Embroidered  – Other	Manufacture from:* – natural fibres, or – chemical materials or textile pulp Manufacture from unbleached single yarn* or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product Manufacture from unbleached single yarn*
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from:* – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: – Of non-woven  – Other	Manufacture from:* – natural fibres, or – chemical materials or textile pulp Manufacture from unbleached single yarn*
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set.
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6503	Felt hats and other felt headgear, made from hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres**

\* For special conditions relating to products made of a mixture of textile materials see Introductory Note 6

\*\* See Introductory Note 7 for the treatment of textile trimmings and accessories

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres**
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufactured from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
ex 7003 ex 7004 ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001
7007	Safety glass consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes ( other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex- works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from:
		– uncoloured slivers, rovings, yarn or chopped strands, or – glass wool
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106 7108 and 7110	Precious metals: – Unwrought	Manufacture from materials not classified in heading Nos 7106, 7108 or 7110
		or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110
		or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107 ex 7109 and ex 7111	Metals clad with precious metals, semi- manufactured	Manufacture from metals clad with precious metals, unwrought
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 7225 to 7227	Semi-finished products, flat rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
ex 7227	Semi-finished products whose cross-sections is in the shape of "flattened circles" or "modified rectangles"	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading Nos 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex 7301	Sheet piling	Manufacture from materials of heading No 7203
7302	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized 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
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and



HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 7403	– Copper alloys, unwrought	– the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof; except for heading Nos 7601 and 7602; the rule for heading No ex 7601 is set out below:	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 7601	– Aluminium alloys – ‘Super-pure’ aluminium (ISO No Al 99.99)	Manufacture from aluminium, not alloyed, or waste and scrap Manufacture from aluminium, not alloyed (ISO No Al 99.8)
ex Chapter 78	Lead and articles thereof; except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below	Manufacture in which: – all the materials used are classified within a heading other than that of the product – the value of all the materials used does not exceed 50% of the ex-works price of the product
7801	Unwrought lead: – Refined lead – Other	Manufacture from “bullion” or “work” lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste or scrap of heading No 7802 may not be used
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001,8002 and 8007; the rule for heading No 8001 is set out below	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
ex Chapter 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials used which are classified in the same heading as the product does not exceed 50% of the ex-works price of the product
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth boring tools	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 40% of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure and pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product
ex Chapter 84	<p>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, ex 8467, 8469 to 8472, 8480, 8482, ex 8483, 8484 and 8485</p>	<p>Manufacture :</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	<p>Manufacture :</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 15% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8409	Parts suitable for use solely or principally with the engines of heading Nos 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8411	Turbo-jets, turbo propellers and other gas turbines	<p>Manufacture :</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> </ul>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
8412	Other engines and motors	<ul style="list-style-type: none"> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product</li> </ul>
ex 8413	Rotary positive displacement pumps	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture :</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product</li> </ul>
ex 8414	Industrial fans, blowers and the like	<p>Manufacture :</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
ex 8419	Machines for wood, paper pulp and paper board industries	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture :</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <ul style="list-style-type: none"> <li>- Road rollers</li> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15% of the ex-works price of the product</li> </ul>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 8431	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8448	Auxiliary machines for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8452	<p>Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> <li>– Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> <li>– Other</li> </ul>	<p>Manufacture</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and</li> <li>– the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
8456 to 8466	Machine-tools and machines and their parts and accessories of heading No 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 8467	Hydraulic tools for working in the hand without a self-contained non-electric motor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15% of the ex-works price of the product</li> </ul>
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8483	Roller screws	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 85	<p>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8501, 8502, ex 8504, ex 8517, ex 8522, 8523 to 8524, ex 8525, 8526 to 8529, 8535 to 8537, 8542, 8544 to 8547 and ex 8548</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– 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</li> </ul>
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– 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</li> </ul>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product</li> </ul>
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8517	Videophones	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
ex 8522	Parts and accessories of cinematographic sound recorders or reproducers for film of 16 mm or more	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> <li>– Matrices and masters for the production of records</li> <li>– Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– 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</li> </ul>
ex 8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras;	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product



HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- 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</li> </ul>
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading Nos 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- 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</li> </ul>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
8542	Electronic integrated circuits and micro-assemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within heading Nos 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product</li> </ul>
8544	Insulated (including enamelled or anodized) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal ( for example, threaded sockets) incorporated during moulding solely for purpose of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, or base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8548	Electrical parts of machinery or apparatus not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8601 to 8607	Railway or tramway locomotives, rolling stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
ex 8712	Bicycles without ball bearings	<p>Manufacture from materials not classified within heading No 8714</p>
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product
8803	Parts of goods of heading Nos 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5% of the ex-works price of the product
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto: – Rotochutes  – Other	Manufacture from materials of any heading including other materials of heading No 8804 Manufacture in which the value of all the materials of heading No 8804 used does not exceed 10% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9006, ex 9014, 9015 to 9020 and 9024 to 9033	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 10% of the ex-works price of the product
9001	Optical fibres and optical bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 9006	Photographic (other than cinematographic) cameras; other than the following: <ul style="list-style-type: none"> <li>- Cameras of a kind used for preparing printing plates or cylinders</li> <li>- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms</li> <li>- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes</li> <li>- Instant print cameras</li> <li>- Other cameras:               <ul style="list-style-type: none"> <li>- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm</li> <li>- Other, for roll film of a width less than 35 mm</li> <li>- Other, for roll film of a width of 35 mm</li> </ul> </li> </ul>	Manufacture <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 45% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
9019	Mechano- therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10% of the ex-works price of the product</li> </ul>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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 Nos 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 9101 to 9105 and 9110 to 9113	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9101 to 9105	Watches and clocks	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movements sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – 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
9111	Watch cases and parts thereof	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: – Of base metal, whether or not plated, or clad with precious metal – Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified within a heading other than that of the product,  or  Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	– its value does not exceed 25% of the ex-works price of the product, and – all the other materials used are already originating and are classified within a heading other than heading Nos 9401 or 9403
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9502	Dolls, with electric motors	Manufacture in which the electric motor used must be originating and all the other materials used must be classified in a heading other than that of the product
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – provided the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9506	Finished golf club heads	Manufacture from roughly shaped blocks
ex 9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading Nos 9208 or 9705) and similar hunting or shooting requisites: – mounted fish hooks with artificial bait; – mounted fishing lines including casts	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 25% of the ex-works price 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



HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles, button blanks	Manufacture in which: – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9608	Ball point pens; felt tipped and other porous-tipped pens and markers, fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609; – fountain pens, stylograph pens and other pens with nibs	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may be used provided their value does not exceed 10% of the ex-works prices of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

## ANNEX III

Within the meaning of this Protocol 'countries and territories' shall mean the countries and territories referred to in Part Four of the Treaty establishing the European community listed below:

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

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

## ANNEX IV

### 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 Convention 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 x 297mm, 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 60g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.
4. Forms of the kind given in Annex 4 to Decision No 1/89 of the ACP-EEC Council of Ministers may continue to be used until stocks are exhausted or until 31 December 1992 at the latest.

**MOVEMENT CERTIFICATE**

(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate

<b>1. Exporter</b> (Name, full address, country)	<b>EUR. 1</b> N° <b>A</b> 000 000	
See notes overleaf before completing this form		
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>2. Certificate used in preferential trade between</b> ..... and ..... (insert appropriate countries, groups of countries or territories)	
	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>
	<b>6. Transport details</b> (Optional)	
<b>7. Remarks</b>		
<b>8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)
<b>11. CUSTOMS ENDORSEMENT</b> Declaration certified Export document (2): Form ..... No ..... Customs office ..... Issuing country or territory ..... ..... Date ..... ..... (Signature)	<b>12. DECLARATION BY THE EXPORTER</b> I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date .....  ..... (Signature)	

(2) Complete only where the regulations of the exporting country or territory require

<p><b>13. REQUEST FOR VERIFICATION, to:</b></p>	<p><b>14. RESULT OF VERIFICATION,</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate (!)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>(!) Insert X in the appropriate box.</p>

**NOTES**

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

**APPLICATION FOR A MOVEMENT CERTIFICATE**

(\*) If goods are not packed, indicate number of articles or state "In bulk" as appropriate

<b>1. Exporter</b> (Name, full address, country)	<b>EUR. 1</b> N° <b>A</b> 000 000		
See notes overleaf before completing this form			
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>2. Application for a certificate to be used in preferential trade between</b> ..... and ..... (Insert appropriate countries, groups of countries or territories)		
<b>4. Country, group of countries or territory in which the products are considered as originating</b>		<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>		
<b>8. Item number; Marks and numbers; Number and kind of packages (!); Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices (Optional)</b>	

**DECLARATION BY THE EXPORTER**

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

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

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

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

**SUBMIT** the following supporting documents (1):

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

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

**REQUEST** the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

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

## ANNEX V

### Form EUR.2

1. Form EUR.2, a specimen of which appears in this Annex shall be completed by the exporter. It shall be made out in one of the languages in which the Convention is drawn up and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink in capital letters.
2. Form EUR.2 shall consist of a single sheet measuring 210 x 148 mm. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 65g/m<sup>2</sup>.
3. The exporting States may reserve the right to print the forms themselves or may have them printed by printers they have approved. In the latter case each form must include a reference to such approval. In addition, each form shall bear the distinctive sign attributed to the approved printer and a serial number, either printed or not, by which it can be identified.
4. Forms of the kind given in Annex 5 to Decision No 1/89 of the ACP-EEC Council of Ministers may continue to be used until stocks are exhausted or until 31 December 1992 at the latest.

(RECTO)  
Before completing this form read carefully the instructions on the other side.

<b>EUR. 2 N°</b>		1	<b>Form used in preferential trade</b> between <sup>(1)</sup> ..... and .....		
2	<b>Exporter</b> (Name, full address, country)	3	<b>Declaration by exporter</b> I, undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.		
4	<b>Consignee</b> (Name, full address, country)	5	<b>Place and date</b>		
6		6	<b>Signature of exporter</b>		
7	<b>Remarks</b> <sup>(2)</sup>	8	<b>Country of origin</b> <sup>(3)</sup>	9	<b>Country of destination</b> <sup>(4)</sup>
10		10	<b>Gross mass (kg)</b>		
11	<b>Marks; Numbers of consignment; Description of goods</b>		12	<b>Authority in the exporting country</b> <sup>(4)</sup> responsible for verification of the declaration by the exporter	

<sup>(1)</sup> Insert the countries, groups of countries or territories concerned

<sup>(2)</sup> Refer to any verification already carried out by the appropriate authorities

<sup>(3)</sup> The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating

<sup>(4)</sup> The term 'country' means country, group of countries or territory of destination



<p><b>13. REQUEST FOR VERIFICATION, to:</b></p>	<p><b>14. RESULT OF VERIFICATION,</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>(Place and date)</p> <p style="text-align: right;">Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate <sup>(1)</sup></p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>(Place and date)</p> <p style="text-align: right;">Stamp</p> <p>.....</p> <p>(Signature)</p> <p>(<sup>1</sup>) Insert X in the appropriate box.</p>

**NOTES**

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

## ANNEX VIA

### DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup>

were produced in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade between the ACP States and the European Community.

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

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

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

#### Note

The text inside the box, suitably completed in conformity with the footnotes below, constitutes a suppliers' declaration. The footnotes do not have to be reproduced.

<sup>(1)</sup> – If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked .....were produced .....'  
– If a document other than an invoice or an annex to the invoice is used (see Article 3), the name of the document concerned shall be mentioned instead of the word 'invoice'

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

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

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

<sup>(5)</sup> Signature

## ANNEX VIB

### DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

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

.....<sup>(3)</sup> .....<sup>(4)</sup> .....<sup>(5)</sup>  
.....  
.....  
.....<sup>(6)</sup>

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

.....<sup>(7)</sup> .....<sup>(8)</sup>  
.....<sup>(9)</sup>

#### Note

The text inside the box, suitably completed in conformity with the footnotes below, constitutes a suppliers' declaration. The footnotes do not have to be reproduced.

<sup>(1)</sup> – If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked .....were produced .....'  
– If a document other than an invoice or an annex to the invoice is used (see Article 3), the name of the document concerned shall be mentioned instead of the word 'invoice'

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

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

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

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

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

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

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

<sup>(9)</sup> Signature

## ANNEX VII

### 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 Convention 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 x 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 65g/m<sup>2</sup>.

3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

# European Communities

1. Supplier <sup>(1)</sup>	<b>INFORMATION CERTIFICATE</b> to facilitate the issue of a <b>MOVEMENT CERTIFICATE</b> for preferential trade between the		
2. Consignee <sup>(1)</sup>	<b>EUROPEAN COMMUNITY and THE ACP STATES</b>		
3. Processor <sup>(1)</sup>	4. State in which the working or processing has been carried out		
6. Customs office of importation <sup>(2)</sup>	5. For official use		
7. Import document <sup>(2)</sup> Form ..... No ..... Series ..... Date <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>			
<b>GOODS SENT TO THE MEMBER STATES OF DESTINATION</b>			
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity <sup>(3)</sup>	
		11. Value <sup>(4)</sup>	
<b>IMPORTED GOODS USED</b>			
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	13. Country of origin	14. Quantity <sup>(3)</sup>	15. Value <sup>(3)</sup> ( <sup>5</sup> )
16. Nature of the working or processing carried out			
17. Remarks			
<b>18. CUSTOMS ENDORSEMENT</b>  Declaration certified:  Document .....  Form ..... No .....  Customs office .....  Date <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>  <div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 5px;">                     Official stamp                 </div> ..... (Signature)		<b>19. DECLARATION BY THE SUPPLIER</b>  I, the undersigned, declare that the information on this certificate is accurate.  ..... <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> (Place) (Date)  ..... (Signature)	

<sup>(1)</sup> <sup>(2)</sup> <sup>(3)</sup> <sup>(4)</sup> <sup>(5)</sup> See footnotes on verso

## ANNEX VIII

### List of products referred to in Article 33 which are temporarily excluded from the scope of this Protocol

HS heading No	Description of 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 250oC (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum or oils obtained from bituminous minerals

## ANNEX IX

### FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product 1.1 Customs classification (H.S. code)	2. Anticipated annual quantity of exports to the Community (weight, No of pieces, metres or other unit)
3. Commercial description of third country materials Customs classification (H. S. code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in the ACP States, EC or OCT to be used	10. Anticipated annual quantity of ACP, EC or OCT materials to be used
11. Value of ACP, EC or OCT materials	12. Working or processing carried out in the EC or OCT on third country materials without obtaining origin
13. Duration requested for derogation from..... to.....	
14. Detailed description of working and processing in the ACP States:	15. Capital structure of the firm concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected
18. Value added by the working or processing in the ACP States: 18.1 Labour: 18.2 Overheads: 18.3 Others:	20. Possible developments to overcome the need for a derogation
19. Other possible sources of supply for materials	21. Observations

## NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention 'see annex' shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3,4,5,7: "third country" means any country which is not an ACP or Community State or OCT.

Box 12: If third country materials have been worked or processed in the Community or in the OCT without obtaining origin, before being further processed in the ACP State requesting the derogation, indicate the working or processing carried out in the Community or OCT.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.



## ANNEX X

### List working or processing conferring the character of ACP origin on a product obtained when working or processing is carried out on textile materials originating in developing countries referred to in Article 6(5) of this Protocol

#### Textiles and textile articles falling within Section XI

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
ex 5101	Wool, not carded or combed – degreased, not carbonized  – carbonized	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product  Manufacture from degreased wool, not carbonized the value of which does not exceed 50% of the ex-works price of the product
ex 5103	Waste of wool or of fine or coarse animal hair, carbonized	Manufacture from non-carbonized waste, the value of which does not exceed 50% of the ex-works price of the product
ex 5201	Cotton, not carded or combed, bleached	Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product
5501 to 5507	Man-made staple fibres – not carded or combed or otherwise processed for spinning – carded or combed or other	Manufacture from chemical materials or textile pulp  Manufacture from chemical materials or textile pulp or waste falling within CN code 5505
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread, other than paper yarn:  – printed or dyed	Manufacture from: – natural fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper making materials  Manufacture from: – natural fibres not carded or combed or otherwise processed for spinning, – grege silk or silk waste – chemical materials or textile pulp, or man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  or

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
5601	<p>– other</p> <p>Woven fabrics, other than fabrics of paper yarn:</p> <p>– printed or dyed</p> <p>– other</p> <p>Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps</p>	<p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached (1), accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of the non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p> <p>Manufacture from:</p> <p>– natural fibres not carded or combed or otherwise processed for spinning,</p> <p>– grege silk or silk waste</p> <p>– chemical materials or textile pulp, or man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)</p> <p>Manufacture from yarn</p> <p>Manufacture from fibres</p>
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>– printed or dyed</p>	<p>Manufacture from fibres</p> <p>or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)</p>
5603	<p>– impregnated, coated, covered or laminated</p> <p>– other</p> <p>Non- wovens, whether or not impregnated, coated, covered or laminated</p> <p>– Printed or dyed</p>	<p>Impregnation, coating, covering or laminating of non-wovens, unbleached (3)</p> <p>Manufacture from fibres</p>
	<p>– impregnated, coated, covered or laminated</p>	<p>Manufacture from fibres</p> <p>or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)</p> <p>Impregnation, coating, covering or laminating of non-wovens, unbleached (3)</p>

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
5604	<ul style="list-style-type: none"> <li>- other</li> <li>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:</li> <li>- Rubber thread and cord, textile covered</li> <li>- other</li> </ul>	<p>Manufacture from fibres</p> <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached</p>
5607	Twine cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5609	Articles of yarn, strip or the like falling with CN codes 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5704 ex Chapter 58	<p>Carpets and other textile floor coverings:</p> <p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery;</p> <ul style="list-style-type: none"> <li>- embroidery in the piece, in strips or in motifs (CN code 5810)</li> <li>- printed or dyed</li> <li>- impregnated, coated or covered</li> <li>- other</li> </ul>	<p>Manufacture from fibres</p> <p>Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)</p> <p>Manufacture from unbleached fabrics, felt or non-wovens</p> <p>Manufacture from yarn</p> <p>Manufacture from unbleached fabrics</p>
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from unbleached fabrics
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 falling within CN code 5902	<p>Manufacture from unbleached fabrics</p> <p>or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)</p>
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 unbleached fabrics, felt or non-wovens

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
5905	Textile wall coverings	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)
5906	Rubberized textile fabrics, other than those of heading No 5902:	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas, being theatrical scenery, studio backcloths or the like	Manufacture from unbleached fabrics  or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not, impregnated	Manufacture from yarn
5909	Textile hosepiping and similar textile tubing with or without lining, amour or accessories or other materials	Manufacture from yarn or fibres
5910	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other materials	Manufacture from yarn or fibres
5911	Textile products and articles, for technical uses, specified in Note 7 to Chapter 59 of the combined nomenclature:: – polishing discs or rings other than of felt – other	Manufacture from yarn, waste fabrics or rags falling within CN code 6310 Manufacture from yarn or fibres
Chapter 60	Knitted or crocheted fabrics – printed or dyed  – other	Manufacture from yarn  or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2) Manufacture from yarn
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: – obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form – Other	Complete making up (4)  Manufacture from yarn

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
<p>ex Chapter 62</p> <p>6213 and 6214</p> <p>6301 to ex 6306</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted; except those falling within CN codes 6213 and 6214 for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>- finished or complete</li> <li>- unfinished or incomplete</li> </ul> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> <li>- embroidered</li> <li>- Other</li> </ul> <p>Blankets and travelling rugs, bed linen, table linen, toilet linen and kitchen linen; curtains (including drapes) and interior blinds; curtain and bed valances; other furnishing articles (excluding those falling within CN code 9494); sacks and bags of a kind used for the packing of goods; tarpaulins, awnings, and camping goods;</p> <ul style="list-style-type: none"> <li>- Of felt, of non-wovens: <ul style="list-style-type: none"> <li>- not impregnated, coated, covered or laminated</li> <li>- impregnated, coated, covered or laminated</li> </ul> </li> <li>- other <ul style="list-style-type: none"> <li>- knitted or crocheted</li> <li>- unembroidered</li> <li>- embroidered</li> </ul> </li> <li>- not knitted or crocheted</li> <li>- unembroidered</li> <li>- embroidered</li> </ul>	<p>Manufacture from yarn**</p> <p>Complete making up (4)</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product*</p> <p>Manufacture from yarn</p> <p>Manufacture from fibres</p> <p>Impregnation, coating, covering or laminating of felt or non-wovens, unbleached (3)</p> <p>Complete making up (4)</p> <p>Complete making up (4)</p> <p>or</p> <p>Manufacture from unembroidered knitted or crocheted fabric provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p>

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
6307	Other made-up textile articles, (including dress patterns), except for fans and hand screens, nonmechanical, frames and handles therefor and parts of such frames and handles – floor cloths, dish cloths, dusters and the like – other	Manufacture from yarn  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25% of the ex-works price of the set.

- (1) The term 'prebleached', used in the list in Annex X to characterize the level of manufacture required when certain non-originating materials are used, applies to certain yarns, woven fabrics and knitted or crocheted fabrics which have only been washed after the spinning or weaving operation.
- (2) However, to be regarded as a working or processing conferring origin, thermoprinting has to be accompanied by printing of the transfer paper.
- (3) The term 'Impregnation, coating, covering or laminating' does not cover those operations designed to bind fabrics together.
- (4) The term 'complete making-up' used in the list in Annex X means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed.  
 However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out. The following is a list of examples of finishing operations:
- fitting of buttons and/or other types of fastenings,
  - making of button-holes,
  - finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses,
  - fitting of trimmings and accessories such as pockets, labels, badges, etc,
  - ironing and other preparations of garments for sale 'ready made'.

#### Remarks concerning finishing operations — Special cases

It is possible that in particular manufacturing operations, the accomplishment of finishing operations, especially in the case of a combination of operations, is of such importance that these operations must be considered as going beyond simple finishing. In these particular cases, the non-accomplishing of finishing operations will deprive the making-up of its complete nature.

## ANNEX XI

### Textile products excluded from the cumulation procedure with certain developing countries referred to in Article 6(5) of this Protocol

6101 10 90 6101 20 90 6101 30 90 6102 10 90 6102 20 90 6102 30 90 6110 10 10 6110 10 31 6110 10 35 6110 10 38 6110 10 91 6110 10 95 6110 10 98 6110 20 91 6110 20 99 6110 30 91 6110 30 99	Jerseys, pullovers, slip-overs, waistcoats, twinsets, cardigans, bed-jackets and jumpers (other than jackets and blazers), anoraks, windcheaters, waister jackets and the like, knitted or crocheted
6203 41 10 6203 41 90 6203 42 31 6203 42 33 6203 42 35 6203 42 90 6203 43 19 6203 43 90 6203 49 19 6203 49 50 6204 61 10 6204 62 31 6204 62 33 6204 62 39 6204 63 18 6204 69 18 6211 32 42 6211 33 42 6211 42 42 6211 43 42	Men's or boys' woven breeches, shorts other than swimwear and trousers (including slacks); women's or girls' woven trousers and slacks, of wool, of cotton or of man-made fibres, lower parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres

# **ALPHABETICAL INDEX**



## ALPHABETICAL INDEX

### A

ACP **207-211**  
  nationals **22/23**  
  States **7, 17-25**  
  territory **22**  
vessels and factory ships **21-23**  
Accessories **111**  
Administrative cooperation **189**  
Application form  
  EUR 1 movement certificate **129**  
  information certificate **179, 182**

### B

Basic textile materials **31, 99**  
Bill of lading **117**

### C

Ceuta and Melilla **203**  
Committee of Ambassadors **193**  
Common Agricultural Policy (CAP) **19**  
Communication of stamps **189**  
Community **1, 7, 103, 105**  
Contracting parties **1**  
Council of Ministers **187, 201**  
Cumulation **7, 17, 101-105, 153, 175, 179**  
Customs Authorities **117, 129, 135-179, 189**  
Customs Cooperation Committee **7, 123, 187, 189, 193**  
Customs duties **107, 121**  
Customs value **7, 97, 107**

### D

Declarations,  
  suppliers' **121, 157, 169, 173, 182**  
Derogation **7**  
  decisions on **187, 191, 195**  
  requests for/ obtaining **1, 123, 136, 193**  
  validity **187, 191**  
Direct transport **103, 117**  
Disassembled goods **151**  
Duplicate EUR 1 **137, 143**

### E

ECU **7, 161, 163**  
EEC Commission **5**  
EUR 1 **7, 139, 175, 179**  
  application for **125, 129, 137**  
  destroyed **137, 143**  
  discrepancies on **157**  
  disassembled/unassembled goods **151**  
  duplicate **137, 143**  
  how to complete **133**  
  lost **137, 143**  
  replacement **147**  
  retrospective issue **137, 145, 165**  
  stolen **137, 143**  
  submission of **135**  
  validity **117, 141**  
  verification **157, 181**  
EUR 2 **8, 125, 161, 163**  
  discrepancies on **157**  
  duplicate **165**  
  retrospective **165**  
Exhibitions **155**  
Ex-works price **8, 107**

### F

Factory ships **22**  
Fishery agreement **22/23**  
Fishery products  
  derogations **197, 199**  
  flow chart **22**  
  wholly obtained **23**  
Free circulation **121**  
Free Zones **8, 167**

### G

GATT **7, 8, 107**

### H

Harmonized System (HS) **1, 7, 8**

### I

Information certificate **179, 182**

## L

- Lading
  - Bill of 117
- List of working and processing 35-93
- List rule(s) 8
- Lomé IV Convention 1, 8, 187
- Low value exports **161-165**

## M

- Minimal processes 25, **27**, 34
- Mixed consignments **109**
- Movement certificate (See EUR 1)

## N

- Neighbouring developing country 103, **106**
- Neutral elements 8, **97**
- Non material costs 97
- Non-originating materials 95

## O

- OCT(s) 8, 103, 105, **207-211**
- Originating products 17-115

## P

- Packaging/packing **115**
- Penalties **185**
- Percentage value-added **107/108**
- Petroleum products 32, **113**
- Postal exports **161, 163**
- Preferential trade/ access 3, 19, 123, 125
- Preservation of products 25, 27, 34
- Private exports **161, 163**
- Protocol No 1 1, 3, **215-298**

## Q

- Qualifying process/ rule 29-34, 35-93
- Quota 1, 121, 193

## R

- Re-exportation 121, 153
- Returned goods **119, 153**
- Replacement EUR 1 **147**
- Retrospective EUR 1 137, **145**, 165
- Revision of rules of origin 187, **201**

## S

- Sets **109**
- Shipping certificate 117
- Spare parts **111**
- Sufficient working or processing 17, 19, 25, 28, 29, 34,
  - List of 35-93
- Suppliers' declarations 121, 157, **169**, 173, 182

## T

- TARIC 3, 9
- Tariff jump 25
- Textiles 31, **98, 99**
- Third countries 194
- Tools **111**
- Trade cooperation 19
- Transit delays **149**
- Transit procedure **117**
- Transport 117

## U

- Unassembled goods **151**

## V

- Validity
  - Derogations 187, **191**
  - EUR 1 117, **141**
- Value 9, 107
- Value-added 107
- Value tolerance 9, 25, 34, **95**, 107
- Verification
  - EUR 1 157, 181
  - EUR 2 157
  - Suppliers' declarations 182
- Vessels
  - chartered 21-23
  - leased 21-23

## W

- Wholly obtained 17, 19, **21**
- Working or processing
  - insufficient 25, **27**, 34
  - list of 28, 35-93
  - sufficient 17, 19, 25, 28, **29-33**

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