

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(77) 617 final.

Brussels, 23 November 1977

Draft

ACP-EEC Council of Ministers Decision
modifying Protocol No 1 of the Lomé Convention concerning the
concept of originating products and methods of
administrative cooperation

COM(77) 617 final.

EXPLANATORY NOTE

The work of harmonization carried out in the context of the preferential agreements concluded by various countries with the European Economic Community has led to the harmonization of the movement certificates EUR.1. The same is true of the forms EUR.2.

It seems useful to extend this to the context of the Lomé Convention.

In addition, experience since the entry into force of the Convention has shown that certain commercial practices which involve goods being sent from ACP countries without a definitive destination in the Community should be allowed for. It is necessary to allow for the possibility of customs replacing the original movement certificate EUR.1.

Furthermore the Customs Co-operation Council Recommendation modifying the Nomenclature implies that changes will have to be made to the Lists A and B annexed to Protocol No 1 of the Convention and the introduction of a rule on the origin of goods put up in sets.

At the time the Decision is made it is proposed that the EEC-ACP Council of Ministers adopts a declaration saying that when the modification of the Lists A and B results in economic consequences prejudicial to the sectors involved, the ACP-EEC Customs Co-operation Committee shall urgently re-examine the case and if necessary propose to the EEC-ACP Council of Ministers a change to the rule of origin for the products in question so as to re-establish the original situation.

This declaration shall be valid until 31 December 1979 to give a reasonable period to evaluate any unforeseen results of the amendments.

These are the elements that are the subject of the annexed proposed Decision of the ACP-EEC Council of Ministers for the updating of Protocol No 1 of the ACP-EEC Lomé Convention.

Declaration concerning the review of the changes to Lists A and B as a result of the Customs Co-operation Council Nomenclature

Following the amendments made to the Customs Cooperation Council Nomenclature new Lists A and B have been introduced by Decision No where, as a result of a simplification in their wording, these effectively change the substance of a rule existing prior to the said Decision and such change results in a situation prejudicial to the interest of the sectors concerned, the Customs Cooperation Committee shall at the request of any of the contracting parties, examine as a matter of urgency, not later than 31 December 1979 and in accordance with the procedure laid down in Article 28 of Protocol No 1 of the Lomé Convention, the need to reestablish the effect of the rule concerned as it was before the said Decision.

Draft ACP-EEC Council of Ministers Decision
amending Protocol No 1 of the Lomé Convention concerning the concept of ori-
ginating products and methods of administrative co-operation

THE ACP-EEC COUNCIL OF MINISTERS,

Having regard to the ACP-EEC Lomé Convention, and in particular Article 9 (2)
thereof,

Whereas it is desirable to replace the model EUR.1 movement certificate
and the model EUR.2 form, as used under the ACP-EEC Lomé Conven-
tion with the model EUR.1 movement certificate and model EUR.2 form as used
under the preferential Agreements ;

Whereas it is desirable to provide, as in the preferential Agreements, for
the replacement of one or more certificates EUR.1 by one or more other cer-
tificates so as to introduce a system equivalent to that in use under the pre-
ferential Agreements ;

Whereas the Customs Co-operation Council has adopted a recommendation amending
the Nomenclature, and it is consequently necessary to adapt accordingly Lists A and B
in Annexes II and III to Protocol No 1 to the ACP-EEC Lomé Convention, hereinafter
called Protocol No 1, and to introduce a specific rule for the origin of goods
put up in sets.

.../...

HAS DECIDED :

Article 1

The model EUR.1 movement certificate in Annex V to Protocol No 1 shall be replaced by that in Annex I to this Decision.

EUR.1 movement certificates made out on the forms previously in force may continue to be issued up to and including 30 June 1979.

Article 2

The model EUR.2 form in Annex VI to Protocol No 1 shall be replaced by that in Annex II to this Decision.

The forms EUR.2 previously in force may continue to be used until 30 June 1979.

Article 3

It shall always 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 4

List A in Annex II of Protocol No 1 shall be replaced by the List A in Annex III to this Decision.

Article 5

List B in Annex III of Protocol No 1 shall be replaced by the List B in Annex IV to this Decision.

Article 6

Sets, as defined in General Rule 3 of the Customs Co-operation Council Nomenclature, 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 the total value of the set.

Article 7

The ACP States, the Member States and the Community shall each individually take the measures necessary for the implementation of this Decision.

Article 8

This Decision shall enter into force on

Done at Brussels,

The President of the ACP-EEC
Council of Ministers

MOVEMENT CERTIFICATE

Annex I

| | | |
|--|---|---|
| <p>1. Exporter (Name, full address, country)</p> | <p>EUR. 1 No A 000.000</p> <p>See notes overleaf before completing this form</p> | |
| <p>3. Consignee (Name, full address, country) (Optional)</p> | <p>2. Certificate used in preferential trade between</p> <p>.....</p> <p align="center">and</p> <p>.....</p> <p><small>(insert appropriate countries, groups of countries or territories)</small></p> | |
| | <p>4. Country, group of countries or territory in which the products are considered as originating</p> | <p>5. Country, group of countries or territory of destination</p> |
| <p>6. Transport details (Optional)</p> | <p>7. Remarks</p> | |
| <p>8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods</p> | <p>9. Gross weight (kg) or other measure (litres, m³, etc.)</p> | <p>10. Invoices (Optional)</p> |
| <p>11. CUSTOMS ENDORSEMENT</p> <p>Declaration certified</p> <p>Export document ⁽²⁾</p> <p>Form No</p> <p>Customs office</p> <p>Issuing country or territory</p> <p>.....</p> <p>Date</p> <p align="center">(Signature)</p> | <p>Stamp</p> | <p>12. DECLARATION BY THE EXPORTER</p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date:</p> <p>.....</p> <p align="center">(Signature)</p> |

⁽¹⁾ If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

⁽²⁾ Complete only where the regulations of the exporting country or territory require.

| | |
|--|--|
| <p>13. REQUEST FOR VERIFICATION, to</p> | <p>14. RESULT OF VERIFICATION,</p> |
| <p>Verification of the authenticity and accuracy of this certificate is requested.</p> | <p>Verification carried out shows that this certificate ⁽¹⁾</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) Stamp</p> | <p>_____</p> <p>(Place and date) Stamp</p> |
| <p>_____</p> <p>(Signature)</p> | <p>_____</p> <p>(Signature)</p> <p>⁽¹⁾ Insert X in the appropriate box.</p> |

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

| | | | |
|---|--|---|--|
| 1. Exporter (Name, full address, country) | EUR.1 No A 000.000 | | |
| See notes overleaf before completing this form | | | |
| 3. Consignee (Name, full address, country) (Optional) | 2. Application for a certificate to be used in preferential trade between <p align="center">and</p> (insert appropriate countries, groups of countries or territories) | | |
| | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination | |
| | 7. Remarks | | |
| 6. Transport details (Optional) | | | |
| 8. Item number; Marks and numbers; Number and kind of packages (!); Description of goods | 9. Gross weight (kg) or other measure (litres, m³, etc.) | 10. Invoices (Optional) | |

(!) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

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.

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

| | | | |
|--|--|--|------------------------------|
| FORM EUR. 2 No | | 1 Form used in preferential trade between (*) and | |
| 2 Exporter (Name, full address, country) | | 3 Declaration by exporter I, the 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 Consignee (Name, full address, country) | | 5 Place and date | |
| 7 Remarks (*) | | 6 Signature of exporter | |
| 11 Marks; Numbers of consignment; Description of goods | | 8 Country of origin (*) | 9 Country of destination (*) |
| | | 10 Gross weight (kg) | |
| | | 12 Authority in the exporting country (*) 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)

| | |
|---|---|
| 13 Request for verification The verification of the declaration by the exporter on the front of this form is requested (*) 19..... (Place and date) Stamp (Signature) | 14 Result of verification Verification carried out shows that (!) <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.) 19..... (Place and date) Stamp (Signature) (!) Insert X in the appropriate box. |
|---|---|

(*) 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.

LIST A

List of working or processing operations which result
in a change of tariff heading
without conferring the status of
"originating" products
on the products undergoing such operations, or
conferring this status only subject to certain conditions

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|--|---|
| Customs Tariff Heading No | Description | | |
| 02.06 | Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked | Salting, placing in brine, drying or smoking of meat and edible meat and edible meat offals of heading Nos 02.01 and 02.04 | |
| 03.02 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process | Drying, salting, placing in brine; smoking of fish, whether cooked or not | |
| 04.02 | Milk and cream, preserved, concentrated or sweetened | Preserving, concentrating, or adding sugar to milk or cream of heading No 04.01 | |
| 04.03 | Butter | Manufacture from milk or cream | |
| 04.04 | Cheese and curd | Manufacture from products of products of heading Nos 04.01, 04.02 and 04.03 | |
| 07.02 | Vegetables (whether or not not cooked), preserved by freezing | Freezing of vegetables | |
| 07.03 | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption | Placing in brine or in other solutions of vegetables of heading No 07.01 | |
| 07.04 | Dried, dehydrated or evaporated vegetables, whole cut, sliced, broken or in powder, but not further prepared | Drying, dehydration, evaporation, cutting, grinding, powdering of vegetables of heading Nos 07.01 to 07.03 | |
| 08.10 | Fruit (whether or not cooked), preserved by freezing, not containing added sugar | Freezing of fruit | |
| 08.11 | Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | Placing in brine or in other solutions of fruit of heading Nos 08.01 to 08.09 | |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 08.12 | Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05 | Drying of fruit | |
| 11.01 | Cereal flours | Manufacture from cereals | |
| 11.02 | Cereal groats and cereal meal; other worked cereal grains (for example, rolled flaked, polished, pearled or kibbled, but not further prepared), except rice falling within heading No 10.C6; germ of cereals, whole, rolled, flaked or ground | Manufacture from cereals | |
| 11.04 | Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06 | Manufacture from dried leguminous vegetables of heading No 07.05, products of heading No 07.06 or of fruit of Chapter 8 | |
| 11.05 | Flour, meal and flakes of potato | Manufacture from potatoes | |
| 11.07 | Malt, roasted or not | Manufacture from cereals | |
| 11.8 | Starches; inulin | Manufacture from cereals of Chapter 10, or from potatoes or other products of Chapter 7 | |
| 11.09 | Wheat gluten, whether or not dried | Manufacture from wheat or wheat flours | |
| 15.01 | Lard, other pig fat and poultry fat, rendered or solvent-extracted | Manufacture from products of heading No 02.05 | |
| 15.02 | Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats | Manufacture from products of heading Nos 02.01 and 02.06 | |
| 15.04 | Fats and oils, of fish and marine mammals, whether or not refined | Manufacture from fish or marine mammals | |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 15.06 | Other animal oils and fats (including neat's-foot oil and fats from bones or waste) | Manufacture from products of Chapter 2 | |
| ex 15.07 | Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle-wax, Japan wax or oil of tung nuts, oleococca seeds or oiticia seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of edible products | Manufacture from products of Chapters 7 and 12 | |
| 16.01 | Sausages and the like, of meat, meat offal or animal blood | Manufacture from products of Chapter 2 | |
| 16.02 | Other prepared or preserved meat or meat offal | Manufacture from products of Chapter 2 | |
| 16.04 | Prepared or preserved fish, including caviar and caviar substitutes | Manufacture from products of Chapter 3 | |
| 16.05 | Crustaceans and molluscs, prepared or preserved | Manufacture from products of Chapter 3 | |
| ex 17.01 | Beet sugar and cane sugar, in solid form, flavoured or coloured | Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product | |
| ex 17.02 | Other sugars, in solid form, flavoured or coloured | Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product | |
| ex 17.02 | Other sugars, in solid form, not flavoured or coloured; sugar syrups, not flavoured or coloured; artificial honey, whether or not mixed with natural honey; caramel | Manufacture from any product | |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|--|---|
| Customs Tariff Heading No | Description | | |
| ex 17.03 | Molasses, flavoured or coloured | Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product | |
| 17.04 | Sugar confectionery, not containing cocoa | Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product | |
| 18.06 | Chocolate and other food preparations containing cocoa | Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product | |
| ex 19.02 | Malt extract | Manufacture from products of heading No 11.07 | |
| ex 19.02 | Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa | Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product | |
| 19.03 | Macaroni, spaghetti and similar products | | |
| 19.04 | Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches | Manufacture from potato starch | |
| 19.05 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) | Manufacture from any product other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30% of the value of the finished product | |
| 19.07 | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from products of Chapter 11 | |
| 19.08 | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion | Manufacture from products of Chapter 11 | |

Manufacture from durum wheat

(1) This rule does not apply where the use of maize of the "zea indurata" type or "durum wheat" is concerned.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|--|
| Customs Tariff Heading No | Description | | |
| 20.01 | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard | Preserving vegetables, fresh or frozen or preserved temporarily or preserved in vinegar | |
| 20.02 | Vegetables prepared or preserved otherwise than by vinegar or acetic acid | Preserving vegetables fresh or frozen | |
| 20.03 | Fruit preserved by freezing, containing added sugar | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| 20.04 | Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised) | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| ex 20.05 | Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, containing added sugar | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| 20.06 | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: A. Nuts B. Other fruits | | Manufacture, without added sugar or spirit, in which the value of the constituent "originating products" of heading Nos 08.01, 08.05 and 12.01, represents at least 60% of the value of the finished product |
| ex 20.07 | Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| ex 21.02 | Roasted chicory and extracts thereof | Manufacture from chicory roots, fresh or dried | |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|--|---|
| Customs Tariff Heading No | Description | | |
| 21.05 | Soups and broths in liquid, solid or powder form; homogenised food preparations | Manufacture from products of heading No 20.02 | |
| ex 21.07 | Sugar syrups, flavoured or coloured | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| 22.02 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07 | Manufacture from fruit juices ⁽¹⁾ or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product | |
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts | Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05 | |
| 22.08 | Ethyl alcohol or neutral spirits, undenatured, of a strength of 50° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength | Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05 | |
| 22.09 | Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages | Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05 | |
| 22.10 | Vinegar and substitutes for vinegar | Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05 | |
| ex 23.03 | Residues from the manufacture of maize starch (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight | Manufacture from maize or maize Flour | |
| 23.04 | Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils | Manufacture from various products | |

(1) When fruit juices are apples, lemons, limes, grapefruit and pineapple are concerned.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 23.07 | Sweetened forage; other preparations of a kind used in animal feeding | Manufacture from cereals and derived products, meat, milk, sugar and molasses | |
| ex 24.02 | Cigarettes, cigars, smoking tobacco | | Manufacture from products of heading No 24.01 of which at least 70% by quantity are "originating products" |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|--|--|
| Customs Tariff Heading No | Description | | |
| ex 28.38 | Aluminium sulphate | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 30.03 | Medicaments (including veterinary medicaments) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 31.05 | Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 32.06 | Colour lakes | Manufacture from materials of heading No 32.04 or 32.05 (*) | |
| 32.07 | Other colouring matter; inorganic products of a kind used as luminophores | Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (*) | |
| ex 33.06 | Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses | Manufacture from essential oils (terpeneless or not), concretes, absolutes or resinoids (*) | |
| 35.05 | Dextrins and dextrin glues; soluble or roasted starches; starch glues | | Manufacture from maize or potatoes |
| ex 35.07 | Preparations used for clarifying beer, composed of papain and bentonite; enzymatic preparations for desizing textiles | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 37.01 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth | Manufacture from products of heading No 37.02 (*) | |
| 37.02 | Film in rolls, sensitised, unexposed, perforated or not | Manufacture from products of heading No 37.01 (*) | |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|--|
| Customs Tariff Heading No | Description | | |
| 37.04 | Sensitised plates and film, exposed but not developed, negative or positive | Manufacture from products of heading No 37.01 or 37.02 (*) | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 38.11 | Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers) | | |
| 38.12 | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries | | |
| 38.13 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes | | |
| ex 38.14 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants | | |
| 38.15 | Prepared rubber accelerators | | |
| 38.17 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | | |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|--|
| Customs Tariff Heading No | Description | | |
| 38.18 | Composite solvents and thinners for varnishes and similar products | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 38.19 | <p>Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding:</p> <ul style="list-style-type: none"> - Fusel oil and dippel's oil; - Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; - Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids; - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolanilines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; - Mixed alkylbenzenes and mixed alkyl-naphthalenes; - Ion exchangers; - Catalysts; - Getters for vacuum tubes; - Refractory cements or mortars and similar compositions; - Alkaline iron oxide for the purification of gas; - Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures - Sorbitol other than that of heading No 29.04 - Ammoniacal gas liquors and spent oxide produced in coal gas purification | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 39.02 | Polymerisation products | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|--|--|
| Customs Tariff Heading No | Description | | |
| ex 39.07 | Articles of materials of the kinds described in headings Nos 39.01 to 39.06 with the exception of fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles, and corset busks and similar supports for articles of apparel or clothing accessories | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 40.05 | Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 41.08 | Patent leather and imitation patent leather; metallised leather | | Varnishing or metallising of leather of heading Nos 41.02 to 41.07 (other than skin leather of crossed Indian sheep and Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50% of the value of the finished product |
| 43.03 | Articles of furskin | Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) ⁽¹⁾ | |
| ex 44.21 | Complete wooden packing cases, boxes, crates, drums and similar packings, excepting those made of fibreboard | | Manufacture from boards not cut to size |
| ex 44.28 | Match splints; wooden pegs or pins for footwear | Manufacture from drawn wood | |
| ex 45.03 | Articles of natural cork | | Manufacture from products of heading No 45.01 |

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List 2.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|--|
| Customs Tariff Heading No | Description | | |
| ex 48.07 | Paper and paperboard, ruled, lined, or squared, but not otherwise printed, in rolls or sheets | | Manufacture from paper pulp |
| 48.14 | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 48.15 | Other paper and paperboard, cut to size or shape | | Manufacture from paper pulp |
| ex 48.16 | Boxes, bags and other packing containers, of paper or paperboard | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 49.09 | Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings | Manufacture from products of heading No 49.11 | |
| 49.10 | Calendars of any kind, of paper or paperboard, including calendar blocks | Manufacture from products of heading No 49.11 | |
| 50.04 (1) | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale | | Manufacture from products other than those of heading No 50.04 |
| 50.05 (1) | Yarn spun from noil or other waste silk, not put up for retail sale | | Manufacture from products of heading No 50.03 |
| ex 50.07 (1) | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale | | Manufacture from products of heading Nos 50.01 to 50.03 |
| ex 50.07 (1) | Imitation catgut of silk | | Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded or combed |

(1) For yarn composed of two or more textile materials in respect of each of the headings and the mixed yarn is composed would be classified more mixed textile materials whose weight materials incorporated.

this list must also be the materials of which not apply to any one or weight of textile

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| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|--|
| Customs Tariff Heading No | Description | | |
| 50.09 (²) | Woven fabrics of silk, of noil or of other waste silk | | Manufacture from products of heading No 50.02 or 50.03 |
| 51.01 (¹) | Yarn of man-made fibres (continuous), not put up for retail sale | | Manufacture from chemical products or textile pulp |
| 51.02 (¹) | Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials | | Manufacture from chemical products or textile pulp |
| 51.03 (¹) | Yarn of man-made fibres (continuous), put up for retail sale | | Manufacture from chemical products or textile pulp |
| 51.04 (²) | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02 | | Manufacture from chemical products or textile pulp |
| 52.01 (¹) | Metallised yarn, being textile yarn spun with metal or covered with metal by any process | | Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded or combed |
| 52.02 (²) | Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like | | Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste |

(¹) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

(²) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 53.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

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| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| 53.06 (1) | Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale | | Manufacture from products of heading No 53.01 or 53.03 |
| 53.07 (1) | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale | | Manufacture from products of heading No 53.01 or 53.03 |
| 53.08 (1) | Yarn of fine animal hair (carded or combed), not put up for retail sale | | Manufacture from raw fine animal hair of heading No 53.02 |
| 53.09 (1) | Yarn of horsehair or of other coarse animal hair, not put up for retail sale | | Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03 |
| 53.10 (1) | Yarn of sheep's or lambs' wool of horsehair or of other animal hair (fine or coarse), put up for retail sale | | Manufacture from materials of heading Nos 05.03 and 53.01 to 53.04 |
| 53.11 (2) | Woven fabrics of sheep's or lambs' wool or of fine animal hair | | Manufacture from materials of heading Nos 53.01 to 53.05 |
| 53.12 (2) | Woven fabrics of horsehair or of other coarse animal hair | | Manufacture from products of heading Nos 53.02 to 53.05 or from horsehair of heading No 05.03 |
| 54.03 (1) | Flax or ramie yarn, not put up for retail sale | | Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02 |
| 54.04 (1) | Flax or ramie yarn, put up for retail sale | | Manufacture from materials of heading No 54.01 or 54.02 |
| 54.05 (2) | Woven fabrics of flax or of ramie | | Manufacture from materials of heading No 54.01 or 54.02 |

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.11 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 55.05 (1) | Cotton yarn, not put up for retail sale | | Manufacture from materials of heading No 55.01 or 55.03 |
| 55.06 (1) | Cotton yarn, put up for retail sale | | Manufacture from materials of heading No 55.01 or 55.03 |
| 55.07 (2) | Cotton gauze | | Manufacture from materials of heading No 55.01, 55.03 or 55.04 |
| 55.08 (2) | Terry towelling and similar terry fabrics, of cotton | | Manufacture from materials of heading No 55.01, 55.03 or 55.04 |
| 55.09 (2) | Other woven fabrics of cotton | | Manufacture from materials of heading No 55.01, 55.03 or 55.04 |
| 56.01 | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning | | Manufacture from chemical products or textile pulp |
| 56.02 | Continuous filament tow for the manufacture of man-made fibres (discontinuous) | | Manufacture from chemical products or textile pulp |
| 56.03 | Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning | | Manufacture from chemical products or textile pulp |
| 56.04 | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning | | Manufacture from chemical products or textile pulp |

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| 56.05 (1) | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale | | Manufacture from chemical products or textile pulp |
| 56.06 (1) | Yarn of man-made fibres (discontinuous or waste), put up for retail sale | | Manufacture from chemical products or textile pulp |
| 56.07 (2) | Woven fabrics of man-made fibres (discontinuous or waste) | | Manufacture from products of heading No 56.01 to 56.03 |
| 57.06 (1) | Yarn of jute or of other textile bast fibres of heading No 57.03 | | Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03 |
| ex 57.10 (1) | Yarn of true hemp | | Manufacture from true hemp, raw |
| ex 57.07 (1) | Yarn of other vegetable textile fibres, excluding yarn of true hemp | | Manufacture from raw vegetable textile fibres of heading No 57.02 to 57.04 |
| ex 57.07 | Paper yarn | | Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed |
| 57.10 (2) | Woven fabrics of jute or of other textile bast fabrics of heading No 57.03 | | Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03 |

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;

- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

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| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| ex 57.11 (2) | Woven fabrics of other vegetable textile fibres. | | Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of heading No 57.07 |
| ex 57.11 | Woven fabrics of paper yarn | | Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste |
| 58.01 (1) | Carpets, carpeting and rugs knotted (made up or not) | | Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 |
| 58.02 (1) | Other carpets, carpeting, rugs, mats and matting, and "Kelen", "Schunacks" and "Karmanie" rugs and the like (made up or not) | | Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 57.01 to 57.04 or from coir yarn of heading No 57.07 |
| 58.04 (1) | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05) | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp |

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| 58.05 (1) | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06 | | Manufacture from materials of headings No 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp |
| 58.06 (1) | Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size | | Manufacture from materials of headings No 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp |
| 58.07 (1) | Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trinnings in the piece; tassels, pompoms and the like | | Manufacture from materials of headings No 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp |
| 58.08 (1) | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain | | Manufacture from materials of headings No 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp |
| 58.09 (1) | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs | | Manufacture from materials of headings No 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp |
| 58.10 | Embroidery, in the piece, in strips or in motifs | | Manufacture in which the value of the product used does not exceed 50% of the value of the finished product |
| 58.11 (1) | Wadding and articles of wadding; textile flock and dust and mill neps | | Manufacture either from natural fibres or from chemical products or textile pulp |

(4) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

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| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|------------------------------|---|---|--|
| Customs Tariff Heading No | Description | | |
| ex 59.02 (¹) | Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated | | Manufacture either from natural fibres or from chemical products or textile pulp |
| ex 59.02 (¹) | Needled felt, whether or not impregnated or coated | | Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40% of the value of the finished product |
| 59.03 (¹) | Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated | | Manufacture either from natural fibres or from chemical products or textile pulp |
| 59.04 (¹) | Twine, cordage, ropes and cables, plaited or not | | Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07 |
| 59.05 (¹) | Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope | | Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07 |
| 59.06 (¹) | Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics | | Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07 |
| 59.07 | Textile fabrics coated with with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses | | Manufacture from yarn |

(¹) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased;

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments or polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

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| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 59.08 | Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials | | Manufacture from yarn |
| 59.10 (¹) | Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not | | Manufacture either from yarn or from textile fibres |
| ex 59.11 | Rubberised textile fabrics, other than rubberised knitted or crocheted goods, with the exception of those consisting of fabric of continuous synthetic textile fibres, or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90% by weight of textile materials and used for the manufacture of tyres or for other technical uses | | Manufacture from yarn |
| ex 59.11 | Rubberised textile fabrics, other than rubberised knitted or crocheted goods, consisting of fabric of continuous synthetic textile fibres or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90% by weight of textile materials and used for the manufacture of tyres or for other technical uses | | Manufacture from chemical products |
| 59.12 | Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like | | Manufacture from yarn |
| 59.13 (¹) | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads | | Manufacture from single yarn |

(¹) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased;

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;

- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-----------------------------------|--|---|--|
| Customs Tariff Heading No | Description | | |
| 59.15 (¹) | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials | | Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp |
| 59.16 (¹) | Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material | | Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp |
| 59.17 (¹) | Textile fabrics and textile articles, of a kind commonly used in machinery or plant | | Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp |
| ex Chapter 60 (¹) | Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03 from chemical products or textile pulp. |
| ex 60.02 | Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn (²) |
| ex 60.03 | Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn (²) |

(¹) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased;

- to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(²) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| ex 60.04 | Under garments, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn ⁽¹⁾ |
| ex 60.05 | Outer garments and other articles, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn ⁽¹⁾ |
| ex 60.06 | Other articles, knitted or crocheted, elastic or rubberised (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn ⁽¹⁾ |
| ex 61.01 | Mens' and boys' outer garments, excluding fire resistant equipment of cloth covered by foil of aluminised polyester | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| ex 61.01 | Fire resistant equipment of cloth covered by foil of aluminised polyester | | Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product ⁽⁻⁾ ⁽²⁾ |
| ex 61.02 | Womens', girls' and infants' outer garments, not embroidered, excluding fire resistant equipment of cloth covered by foil of aluminised polyester | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |

⁽¹⁾ Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

⁽²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| ex 61.02 | Fire-resistant equipment of cloth covered by foil of aluminised polyester | | Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product ⁽¹⁾ (²) |
| ex 61.02 | Womens', girls' and infants' outer garments, embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾ |
| 61.03 | Mens' and boys' under garments, including collars, shirt fronts and cuffs | | Manufacture from yarn ⁽¹⁾ (²) |
| 61.04 | Womens', girls' and infants' under garments | | Manufacture from yarn ⁽¹⁾ (²) |
| ex 61.05 | Handkerchiefs, not embroidered | | Manufacture from unbleached single yarn ⁽¹⁾ (²)(³) |
| ex 61.05 | Handkerchiefs, embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾ |
| ex 61.06 | Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered | | Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp ⁽¹⁾ (²) |
| ex 61.06 | Shawls, scarves, mufflers, mantillas, veils and the like, embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾ |

⁽¹⁾ Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of the textile materials incorporated.

⁽²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

⁽³⁾ For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

.../...

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 61.07 | Ties, bow ties and cravats | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| 61.09 | Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| ex 61.10 | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire resistant equipment of cloth covered by foil of aluminised polyester | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| ex 61.10 | Fire resistant equipment of cloth covered by foil of aluminised polyester | | Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product ⁽¹⁾ ⁽²⁾ |
| ex 61.11 | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) with the exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| ex 61.11 | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾ |
| 62.01 | Travelling rugs and blankets | | Manufacture from unbleached yarn of Chapters 50 to 56 ⁽²⁾ ⁽³⁾ |
| ex 62.02 | Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered | | Manufacture from unbleached single yarn ⁽²⁾ ⁽³⁾ |
| ex 62.02 | Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product |

⁽¹⁾ Trimmings and accessories used (excluding lining and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

⁽²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

⁽³⁾ For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| 62.03 | Sacks and bags, of a kind used for the packing of goods | | Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste ⁽¹⁾ ⁽²⁾ |
| 62.04 | Tarpaulins, sails, awnings, sun-blinds, tents and camping goods | | Manufacture from single unbleached yarn ⁽¹⁾ ⁽²⁾ |
| ex 62.05 | Other made up textile articles (including dress patterns) excluding fans and hand-screens, non mechanical, frames and handles therefor and parts of such frames and handles | | Manufacture in which the value of the products used does not exceed 40% of the value of the finished product |
| 64.01 | Footwear with outer soles and uppers of rubber or artificial plastic material | Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal | |
| 64.02 | Footwear with outer soles of leather or composition leather footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material | Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal | |
| 64.03 | Footwear with outer soles of wood or of cork | Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal | |
| 64.04 | Footwear with outer soles of other materials | Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal | |

⁽¹⁾ For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

⁽²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 65.03 | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.04, whether or not lined or trimmed | | Manufacture from textile fibres |
| 65.05 | Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed | | Manufacture either from yarn or from textile fibres |
| 66.01 | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 70.07 | Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass | Manufacture from drawn, cast or rolled glass of headings Nos 70.04 to 70.06 | |
| 70.08 | Safety glass consisting of toughened or laminated glass, shaped or not | Manufacture from drawn, cast or rolled glass of headings Nos 70.04 to 70.06 | |
| 70.09 | Glass mirrors (including rear-view mirrors), unframed, framed or backed | Manufacture from drawn, cast or rolled glass of headings Nos 70.04 to 70.06 | |
| 71.15 | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 73.07 | Blooms, billets, slabs and sheet bars (including tinsplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel | Manufacture from products of heading No 73.06 | |
| 73.08 | Iron or steel coils for re-rolling | Manufacture from products of heading No 73.07 | |

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|--|
| Customs Tariff Heading No | Description | | |
| 73.09 | Universal plates of iron or steel | Manufacture from products of heading No 73.07 or 73.08 | |
| 73.10 | Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel | Manufacture from products of heading No 73.07 | |
| 73.11 | Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements | Manufacture from products of headings Nos 73.07 to 73.10, 73.12 or 73.13 | |
| 73.12 | Hoop and strip, of iron or steel, hot-rolled or cold-rolled | Manufacture from products of headings Nos 73.07 to 73.09 or 73.13 | |
| 73.13 | Sheets and plates, of iron or steel, hot-rolled or cold-rolled | Manufacture from products of headings Nos 73.07 to 73.09 | |
| 73.14 | Iron or steel wire, whether or not coated, but not insulated | Manufacture from products of heading No 73.10 | |
| 73.16 | Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other materials specialised for joining or fixing rails | | Manufacture from products of heading No 73.06 |
| 73.18 | Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits | | Manufacture from products of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07 |
| 74.03 | Wrought bars, rods, angles, shapes and sections, of copper; copper wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| 74.04 | Wrought plates, sheets and strip, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.05 | Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.06 | Copper powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product. (*) |
| 74.07 | Tubes and pipes and blanks therefor, of copper; hollow bars of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.08 | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.10 | Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.11 | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.15 | Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished products (*) |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|--|
| Customs Tariff Heading No | Description | | |
| 74.16 | Springs, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.17 | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.18 | Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 74.19 | Other articles of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 75.02 | Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 75.03 | Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 75.04 | Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 75.05 | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| 75.06 | Other articles of nickel | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 76.02 | Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.03 | Wrought plates, sheets and strip, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.04 | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.05 | Aluminium powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.06 | Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.07 | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.08 | Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|--|
| Customs Tariff Heading No | Description | | |
| 76.09 | Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.10 | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.11 | Containers, of aluminium, for compressed or liquefied gas | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.12 | Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.15 | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.16 | Other articles of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 77.02 | Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 78.02 | Wrought bars, rods, angles, shapes and sections, of lead; lead wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|--|
| Customs Tariff Heading No | Description | | |
| 78.03 | Wrought plates, sheets and strip, of lead | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 78.04 | Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1700 kg/m ² ; lead powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 78.05 | Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 78.06 | Other articles of lead | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 79.02 | Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.03 | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.04 | Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.06 | Other articles of zinc | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 80.02 | Wrought bars, rods, angles, shapes and sections, of tin; tin wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.03 | Wrought plates, sheets and strip, of tin | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.04 | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.05 | Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 82.05 | Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product (*) |
| 82.06 | Knives and cutting blades, for machines or for mechanical appliances | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product (*) |
| ex Chapter 84 | Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines including furniture specially designed for sewing machines (ex No 84.41) | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met: |
|---------------------------|--|---|--|
| Customs Tariff Heading No | Description | | |
| 84.15 | Refrigerators and refrigerating equipment (electrical and other) | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (*) used are originating products |
| ex 84.41 | sewing machines, including furniture specially designed for sewing machines | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the finished product, and provided that: <ul style="list-style-type: none"> - at least 50% in value of the materials and parts (*) used for the assembly of the head (motor excluded) are originating products, and - the thread tension, crochet and zigzag mechanisms are originating products |
| ex Chapter 85 | Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15 | | Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40% of the value of the finished product |

(*) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:

- the value of imported products,
- the value of products of undetermined origin.

.../...

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| 85.14 | Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers | | Working, processing or assembly in which the value of the non-originating materials and parts does not exceed 40% of the value of the finished product, and provided that: <ul style="list-style-type: none"> - at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and - the value of the non-originating transistors used does not exceed 3% of the value of the finished product ⁽²⁾ |
| 85.15 | Radiotelegraphic and radio-telephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus | | Working, processing or assembly in which the value of the non-originating materials and parts does not exceed 40% of the value of the finished product, and provided that: <ul style="list-style-type: none"> - at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and - the value of the non-originating transistors used does not exceed 3% of the value of the finished product ⁽²⁾ |
| Chapter 86 | Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered) | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |
| ex Chapter 87 | Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09 | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin.

⁽²⁾ This percentage is not cumulative with the 40%.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|---|
| Customs Tariff Heading No | Description | | |
| 87.09 | Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.08, 90.12 or 90.26 as well as photographic cameras, photographic flash-light apparatus and flash bulbs other than electrically ignited photographic flash-bulbs and discharge lamps of heading No 85.20 (ex 90.07) | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |
| 90.05 | Refracting telescopes (monocular and binocular), prismatic or not | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| ex 90.07 | Photographic cameras, photographic flashlight apparatus and flashbulbs other than electrically ignited photographic flashbulbs and discharge lamps of heading No 85.20 | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|--|---|---|
| Customs Tariff Heading No | Description | | |
| 90.08 | Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles | | Working, processing or assembly which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| 90.12 | Compound optical microscopes, whether or not provided with means for photographing or projecting the image | | Working, processing or assembly which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽²⁾ used are originating products |
| 90.26 | Gas, liquid and electricity supply or production meters; calibrating meters therefor | | Working, processing or assembly which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽²⁾ used are originating products |
| ex Chapter 91 | Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08 | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out:

(b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:

- the value of imported products,
- the value of products of undetermined origin.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|--|
| Customs Tariff Heading No | Description | | |
| 91.04 | Other clocks | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (*) used are originating products |
| 91.08 | Clock movements, assembled | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (*) used are originating products |
| ex Chapter 92 | Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11 | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |
| 92.11 | Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: <ul style="list-style-type: none"> - at least 50% in value of the materials and parts (1) used are originating products, and - the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2) |

(1) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40%.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|---------------------------|---|---|--|
| Customs Tariff Heading No | Description | | |
| Chapter 93 | Arms and ammunition; parts thereof | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 96.01 | Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 97.03 | Other toys; working models of a kind used for recreational purposes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 98.01 | Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs, blanks and parts of such articles | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 98.08 | Typewriter and similar ribbons whether or not on spools; ink-pads, with or without boxes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

LIST B

List of working or processing operations which do not result
in a change of tariff heading,
but which do confer the status of
"originating" products
on the products undergoing such operations

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|---|--|
| Customs Tariff Heading No | Description | |
| | | Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapter 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings No 97.07 and No 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5% of the value of the finished product |
| 13.02 | Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 50% of the value of the finished product |
| ex 15.10 | Fatty alcohols | Manufacture from fatty acids |
| ex 17.01 | Beet sugar and cane sugar, in solid form, flavoured or coloured | Manufacture from beet sugar and cane sugar in solid form without flavouring or colouring of which the value does not exceed 30% of the value of the finished product |
| ex 17.02 | Lactose, glucose, maple or other sugars, in solid form, flavoured or coloured | Manufacture from other sugars in solid form without flavouring or colouring of which the value does not exceed 30% of the value of the finished product |
| ex 17.03 | Molasses, flavoured or coloured | Manufacture from products without flavouring or colouring of which the value does not exceed 30% of the value of the finished product |
| ex 21.03 | Prepared mustard | Manufacture from mustard flour |
| ex 22.09 | Whisky of an alcoholic strength of less than 50° | Manufacture from alcohol deriving exclusively from the distillation of cereals and in which the value of the non-originating constituent products does not exceed 15% of the value of the finished product |

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|---|---|
| Customs Tariff Heading No | Description | |
| ex 25.15 | Marble squared by sawing, of a thickness not exceeding 25 cm | Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm |
| ex 25.16 | Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm | Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm |
| ex 25.18 | Calcined dolomite; agglomerated dolomite (including tarred dolomite) | Calcination of unworked dolomite |
| ex 25.19 | Other magnesium oxide, whether or not chemically pure | Manufacture from natural magnesium carbonate (magnesite) |
| ex 25.32 | Earth colours, calcined or powdered | Crushing and calcination or powdering of earth colours |
| ex Chap. 28 to 37 | Products of the chemical and allied industries, excluding sulphuric anhydride (ex 28.13), tannins (ex 32.01), essential oils, resinoids and terpenic by-products (ex 33.01), preparations used for tenderising meat, preparations used for clarifying beer and preparations for the desizing of textiles (ex 35.07) | Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product |
| ex 28.13 | Sulphuric anhydride | Manufacture from sulphur dioxide |
| ex 31.03 | Calcined, crushed and powdered natural aluminium calcium phosphates, treated thermically | Crushing and powdering of calcined natural aluminium calcium phosphates, treated thermically |
| ex 32.01 | Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin |
| ex 33.01 | Essential oils (terpeneless or not), concretes and absolutes; resinoids; terpenic by-products of the deterpenation of essential oils | Manufacture from concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration |
| ex 35.07 | Preparations used for tenderising meat, preparations used for clarifying beer, composed of papain and bentonite, enzymatic preparations for the desizing of textiles | Manufacture from enzymes or prepared enzymes of which the value does not exceed 50% of the value of the finished product |

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|---|--|
| Customs Tariff Heading No | Description | |
| ex Chap. 38 | Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) and wood pitch (wood tar pitch) (ex 38.09) | Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product |
| ex 38.05 | Refined tall oil | Refining of crude tall oil |
| ex 38.07 | Sulphate turpentine, purified | Purification consisting of the distillation or refining of raw sulphate turpentine |
| ex 38.09 | Wood pitch (wood tar pitch) | Distillation of wood tar |
| ex Chap. 39 | Artificial plastic materials, cellulose ethers and esters, artificial resins and articles made of these materials, excepting films of ionomers (ex 39.02) | Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product |
| ex 39.02 | Ionomer film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium |
| ex 40.01 | Slabs of crepe rubber for soles | Lamination of crepe sheets of natural rubber |
| ex 40.07 | Vulcanised rubber thread and cord, textile covered | Manufacture from vulcanised rubber thread or cord, not textile covered |
| ex 41.01 | Sheep- and lamb-skins without the wool | Removing wool from sheep- and lamb-skins in the wool |
| ex 41.02 | Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading No 41.06 and 41.08 | Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned |
| ex 41.03 | Retanned sheep and lamb skin leather, prepared but not parchment-dressed, except leather falling within heading No 41.06 and 41.08 | Retanning of sheep and lamb skin leather, not further prepared than tanned |
| ex 41.04 | Retanned goat and kid skin leather, prepared but not parchment-dressed, except leather falling within heading No 41.06 and 41.08 | Retanning of goat and kid skin leather, not further prepared than tanned |
| ex 41.05 | Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within heading No 41.06 and 41.08 | Retanning of other kinds of leather, not further prepared than tanned |
| ex 43.02 | Assembled furskins | Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins |
| ex 44.22 | Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof | Manufacture from riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn |

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|---|---|
| Customs Tariff Heading No | Description | |
| ex 50.03 | Silk waste carded or combed | Carding or combing waste silk |
| ex 50.09 | Printed fabrics | Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the finished product |
| ex 51.04 | | |
| ex 53.11 | | |
| ex 53.12 | | |
| ex 54.05 | | |
| ex 55.07 | | |
| ex 55.08 | | |
| ex 55.09 | | |
| ex 56.07 | | |
| ex 59.14 | Incandescent gas mantles | Manufacture from tubular gasmantle fabric |
| ex 67.01 | Feather dusters | Manufacture from feathers, parts of feathers or down |
| ex 68.03 | Articles of slate, including articles of agglomerated slate | Manufacture of articles of slate |
| ex 68.04 | Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery | Cutting, adjusting and gluing of abrasive materials, which, owing to their shape, are not recognisable as being intended for hand use |
| ex 68.13 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate |
| ex 68.15 | Articles of mica, including bonded mica splittings on a support of paper or fabric | Manufacture of articles of mica |
| ex 70.10 | Cut-glass bottles | Cutting of bottles the value of which does not exceed 50% of the value of the finished product |
| 70.13 | Glassware (other than articles falling in heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or similar uses | Cutting of glassware the value of which does not exceed 50% of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hard-blown glassware the value of which does not exceed 50% of the value of the finished product |
| ex 70.20 | Articles made from glass fibre | Manufacture from unworked glass fibre |
| ex 71.02 | Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | Manufacture from unworked precious and semi-precious stones |
| ex 71.03 | Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | Manufacture from unworked synthetic or reconstructed precious or semi-precious stones |

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|--|---|
| Customs Tariff Heading No | Description | |
| ex 71.05 | Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured | Rolling, drawing, beating or grinding of unwrought silver and silver alloys |
| ex 71.05 | Silver, including silver gilt and platinum-plated silver, unwrought | Alloying or electrolytic separation of unwrought silver and silver alloys |
| ex 71.06 | Rolled silver, semi-manufactured | Rolling, drawing, beating or grinding of unwrought rolled silver |
| ex 71.07 | Gold, including platinum-plated gold, semi-manufactured | Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold |
| ex 71.07 | Gold, including platinum-plated gold, unwrought | Alloying or electrolytic separation of unwrought gold or gold alloys |
| ex 71.08 | Rolled gold on base metal or silver, semi-manufactured | Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver |
| ex 71.09 | Platinum and other metals of the platinum group, semi-manufactured | Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group |
| ex 71.09 | Platinum and other metals of the platinum group, unwrought | Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group |
| ex 71.10 | Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured | Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal |
| ex 73.15 | Alloy steel and high carbon steel: - in the forms mentioned in heading Nos 73.07 to 73.13 - in the forms mentioned in heading No 73.14 | Manufacture from products in the forms mentioned in heading No 73.06 Manufacture from products in the forms mentioned in heading No 73.06 or 73.07 |
| ex 74.01 | Unrefined copper (blister copper and other) | Smelting of copper matte |
| ex 74.01 | Refined copper | Fire-refining or electrolytic refining of unrefined copper (blister copper and other) copper waste or scrap |
| ex 74.01 | Copper alloy | Fusion and thermal treatment of refined copper, copper waste or scrap |
| ex 75.01 | Unwrought nickel (excluding electro-plating anodes of heading No 75.05) | Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy |

.../...

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|---|--|
| Customs Tariff Heading No | Description | |
| ex 75.01 | Unwrought nickel except nickel alloys | Refining of waste by electrolysis, by melting or by chemical means of waste and scrap |
| ex 76.01 | Unwrought aluminium | Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap |
| 76.16 | Other articles of aluminium | Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50% of the value of the finished product |
| 77.02 | Other articles of magnesium | Manufacture from wrought bars, rods, angles, shapes and sections, plates, sheets and strip, wire, foil, raspings and shavings of uniform size, powders and flakes, tubes and pipes and blanks therefor, hollow bars, of magnesium, the value of which does not exceed 50% of the value of the finished product |
| ex 77.04 | Beryllium wrought | Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50% of the value of the finished product |
| ex 78.01 | Refined lead | Manufacture by thermal refining from bullion lead |
| ex 81.01 | Tungsten, wrought | Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the finished product |
| ex 81.02 | Molybdenum, wrought | Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the finished product |
| ex 81.03 | Tantalum, wrought | Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the finished product |
| ex 81.04 | Other base metals, wrought | Manufacture from other base metals, unwrought, the value of which does not exceed 50% of the value of the finished product |
| ex 82.09 | Knives with cutting blades, serrated or not (including pruning knives) other than knives falling within heading No 82.06 | Manufacture from knife blades |
| ex 83.06 | Indoor ornaments made from base metals other than statuettes | Working or processing in which the value of the non-originating materials used does not exceed 30% of the value of the finished product |
| ex 84.05 | Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the finished product |
| 84.06 | Internal combustion piston engines | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|---|---|
| Customs Tariff Heading No | Description | |
| ex 84.08 | Engines and motors, excluding reaction engines and gas turbines | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (*) used are originating products |
| 84.16 | Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product |
| ex 84.17 | Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product |
| 84.31 | Machinery for making or finishing cellulosic pulp, paper or paperboard | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product |
| 84.33 | Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product |
| ex 84.41 | Sewing machines, including furniture specially designed for sewing machines | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that <ul style="list-style-type: none"> - at least 50% in value of the materials and parts (*) used for assembly of the head (motor excluded) are originating products - and the thread tension, crochet and zigzag mechanisms are originating products |

(*) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin.

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|---|---|
| Customs Tariff Heading No | Description | |
| 85.14 | Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (*) |
| 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (*) |
| 87.06 | Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03 | Working, processing or assembly in which the value of the materials and parts used does not exceed 15% of the value of the finished product |
| ex 94.01 | Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals | Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300gr/m ² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product (2) |
| ex 94.03 | Other furniture of base metal | Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300gr/m ² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product (2) |
| ex 95.05 | Articles in tortoise shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material | Manufacture from tortoise shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, worked |

(1) The application of this rule must not have the effect of allowing the exceeding of the percentage of 3% for the originating transistors laid down in List A for the same tariff heading.

(2) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

| Finished products | | Working or processing that confers the status of originating products |
|---------------------------|--|---|
| Customs Tariff Heading No | Description | |
| ex 95.08 | Articles in vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet) | Manufacture from vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet); worked |
| ex 96.01 | Brushes and brooms | Manufacture using prepared knots and tufts for broom or brush making the value of which does not exceed 50% of the value of the finished product |
| ex 98.11 | Smoking pipes, pipe bowls, of wood, root or other materials | Manufacture from roughly shaped blocks |

