COMMISSION OF THE EUROPEAN COMMUNITIES

COM(76) 192 final.

Brussels, 7 May 1976.

JOINT COMMITTEE DECISION

amending Protocol No 3 of the Agreement EEC-Israel as regards the rules of origin.

(submitted to the Council by the Commission)

COM(76) 192 final.

EXPLANATORY NOTE

In connection with the Agreement EEC-Israel, signed in Brussels on 11 May 1975, it is necessary to adopt rates for administrative to the ration in the customs field. Given that the combination of the provisions governing the acquisition of originating status with the rules on administrative co-operation would represent a simplification for the customs services and for users because that would constitute an harmonization of these texts with those in force for other Agreements, it is proposed to replace the text of Protocol No 3 (origin of goods) annexed to the Agreement by a new text including the rules or sominise trative co-operation.

It is proposed to delete Article 23 of Protocol No 3. This Article exists to avoid diversion of trade in the context of the disference in customs duties between the signatories to the Agreement.

This is the reason for the draft Decision of the Joint Committee EEC-Israel. It is proposed that this text should be adopted by the Council as the Communities position for the first meeting of the Joint Committee.

- THE JOINT COMMITTEE.
- Having regard to the Agreement between the European Economic Community and the State of Larnel eigned at Bransels on 14 May 197, and it paraticular Title I thereof.

Having regard to Protocol No 5 thereof concerning the Application of Article 2 (3) of the Agreement, and in particular Article Abstract.

Whereas it is necessary, for the proper working of the Accessor, to organize a close administrative co-operation between the configuration parties to the Agreement to ensume that its customs provisions are correctly and uniformly applied, and in particular those contained in Protocol No 3;

Whereas it is convenient to consolidate all the provisions concerning the origin of goods:

Whereas Article 23 of Protocol No 3 should be deleted;

HAS DECIDED .

Article 1

The text of Protocol No 3 concerning the application of Article 2 (3) of the Agreement, with the exception of Article 24. is hereby replaced by the text contained in the Annex to this Decision.

Article 2

Article 2^{l_0} of Protocol No 5 shall become Article 25 of the text of the said Annex.

Done at Brussels.

For the Joint Committee

The President

TITLE I

Definition of the concept of "originating products

ARTICLE 1

For the purpose of implementing the Agreement, the following products, on condition that they were transported directly within the meaning of Article 5, shall be considered as:

- 1. products originating in Israel :
 - (a) products wholly obtained in Israel ;
 - (b) products obtained in Israel, in the manufacture of which products other than those wholly obtained in Israel are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.
- 2. products originating in the Community:
 - (a) products wholly obtained in the Community;
 - (b) products obtained in the Community, in the manufacture of which products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Israel.

The products in List C in Annex IV shall be temporarily excluded from the scope of this Protocol.

ARTICLE 2

The following shall be considered as "wholly obtained" either in Israel or in the Community, within the meaning of Article 1 (1)(a) and (2)(a):

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

- Article 1 (1)(b) and (2)(b), the following shall be demsidered as sufficient working or processing:
 - (a) working or processing as a result of which the goods obtained receive a classification under a heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A in Annex II, where the special provisions of that list apply;
 - (b) working or processing specified in List B in Armex III.

"Sections", "Chapters" and "headings" shall mean the Sections, Chapters and headings in the Brussels Nomenclature for the Classification of Goods in Customs Tariffe.

limits in List A and List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of these two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

- 3. For the purpose of implementing Article 1 (1)(b) and (2)(b), the following shall always be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:
 - (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
 - (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
 - (c) (i) changes of packaging and breaking up and assembly of consignments;
 - (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other packaging operations;
 - (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
 - (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating;
 - (f) simple assembly of parts of articles to constitute a complete article;
 - (g) a combination of two or more operations specified in subparagraphs (a) to (f);
 - (h) slaughter of animals.

Where the Lists A and B referred to in Article 3 provide that goods obtained in Israelor in the Community of 11 be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for such a percentage shall be:

- on the one hand,

as regards products whose importation can be proved: their customs value at the time of importation,

as regards products of undetermined origin: the earliest ascertainable price paid for such products in the territory of the Contracting Party where manufacture takes place;

- and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

- For the purpose of implementing Article 1, originating 1. products whose transport is effected without entering into territory other than that of the Contracting Parties are considered as transported directly from Israel to the Community or from the Community to Israel. However, goods originating in Israelor in the Community and constituting one single consignment which is not split up may be transported through territory other than that of the Contracting Parties with, should the occasion arise, transhipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons and that the goods have remained under the surveillance of the Customs Authorities in the country of transit or warehousing, that they have not entered into commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to maintain them in good condition.
- 2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities in the Community or in Israel by the production of:
 - (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the goods;
 - stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used;
 - certifying the conditions under which the goods remained in the transit country:

TITLE II

Arrangements for administrative co-operation

ARTICLE 6

1. Evidence of originating status, within the meaning of this Protocol, of products is given by a movement certificate EUR. 1 of which a specimen is given in Annex V to this Protocol.

However, the evidence of originating status, within the meaning of this Protocol, of products which form the subject of postal consignments (including parcels), provided that they consist only of originating products and that the value does not exceed 1,000 units of account per consignment, may be given by a form EUR. 2, of which a specimen is given in Annex VI to this Protocol.

The Unit of Account (UA) has a value of 0.88867088 grams of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at the level of the Joint Committee to redefine the value in terms of gold.

2. Without projudice to Article 3 (3), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapters 84 or 85 of the Brussels Nomenclature is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon importation of the first instalment.

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

- 1. A movement certificate EUR. 1 shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.
- 2. In exceptional circumstances a movement certificate EUR. 1 may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions in which it was issued.
- 3. A movement certificate EUR. 1 shall be issued only on application having been made in writing by the exporter. Such application shall be made on a form, of which a specimen is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.
- 4. A movement certificate EUR. 1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Agreement.
- 5. Applications for movement certificates EUR. 1 must be preserved for at least two years by the customs authorities of the exporting country.

- 1. The movement certificate EUR. 1 shall be issued by the customs authorities of the exporting State, if the goods can be considered "originating products" within the meaning of this Protocol.
- 2. For the purpose of verifying whether the conditions stated in paragraph 1 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.
- authorities of the exporting State to ensure that the forms referred to in Article 9 are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the goods must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
- 4. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

ARTICLE 9

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

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

The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be indentified. It shall also bear a serial number, either printed or not, by which it can be identified.

- Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate EUR. 1.
- 2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported are such as to qualify for the issue of a movement certificate EUR. 1.

A movement certificate EUR. 1 must be rabmitted, within five months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

ARTICLE 12

Movement certificates EUR. 1 shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

- 1. A movement certificate EUR. 1 which is submitted to the customs authorities of the importing State after the final date for presentation specified in Article 11 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of force majeure or exceptional circumstances.
- 2. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the goods have been submitted to them before the said final date.

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

ARTICLE 15

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 16

Form EUR. 2, a specimen of which is given in Annex VI, shall be completed by the exporter or, under his responsibility, by his authorized representative. It shall be made out in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters. If the good contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of "originating products" the exporter may refer to this check in the "Remarks" box of form EUR. 2.

Form EUR. 2 shall be 210 x 148 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white paper dressed for writing not containing mechanical pulp and weighing not less than 64 g/m2.

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

A form EUR. 2 shall be completed for each postal consignment.

These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

ARTICLE 17

1. Goods sent as small packages to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR. 1 or the completion of a form EUR. 2, provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

- exhibition in another country and sold after the exhibition for importation into Israel or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Israel and provided that it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these goods from the Community or from Israel to the country in which the exhibition is held and has exhibited them there;
 - (b) the goods have been sold or otherwise disposed of by that exporter to someone in Israel or in the Community;
 - (c) the goods have been consigned during the exhibition or immediately thereafter to Erael or to the Community in the state in which they were sent for exhibition;

- (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
- 2. A movement certificate EUR.1 must be produced to the Customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.
- paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

- 1. When a certificate is issued within the meaning of Article 7(2) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in Article 7(3) of this Protocol:
 - indicate the place and date of exportation of the goods to which the certificate relates;
 - certify that no movement certificate EUR.1 was issued at the time of exportation of the goods in question, and state the reasons.

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

Certificates issued retrospectively must be endorsed with one of the following phrases: "NACHTRAEGLICH AUSGESTELLT", "DELIVRE A POSTERIORI", "RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI", "ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE".

ARTICLE 20

In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession. The duplicate issued in this way must be indorsed with one of the following words: "DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICATO", "DUPLICATO",

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

ARTICLE 21

Israel and the Community shall take all necessary steps to ensure that goods traded under cover of a movement certificate EUR.1, and which in the course of transport use a free zone situated in their territory, are not replaced by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

In order to ensure the proper application of this Title, Israeland the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1 and the accuracy of the information concerning the actual origin of the products concerned and the declarations by exporters on forms EUR.2.

ARTICLE 23

Penalties shall be imposed on any person who, in order to enable goods to be accepted as eligible for preferential treatment, draws up or causes to be drawn up, either a document which contains incorrect particulars for the purpose of obtaining a movement certificate EUR.1 or a form EUR.2 containing incorrect particulars.

ARTICLE 24

Subsequent verifications of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall return the movement certificate EUR.1 or the form EUR.2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend execution of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as quickly as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or form EUR.2 applies to the goods actually exported, and whether these goods can, in fact, qualify for the application of the preferential arrangements.

When such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State, or when they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Co-operation Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing State shall be under the legislation of the said State.

The Joint Committee may decide to amend the provisions of this Protocol.

ARTICLE 26

- 1. A Customs Co-operation Committee shall be set up, charged with carrying out administrative co-operation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.
- 2. The Committee shall be composed on the one hand of the customs experts of the Member States and of officials of the departments of the Commission of the European Communities who are responsible for customs questions, and on the other hand of customs experts representing Israel.

ARTICLE 27

- 1. The Community and Read shall take any measures necessary to enable movement certificates EUR.1 as well as forms EUR.2 to be submitted, in accordance with Articles 11 and 12 of this Protocol, from the day on which it enters into force.
- 2. The certificates of type A.IL.1 as well as forms A.IL.2 may be used until stocks are exhausted and at the latest up to and including 30 June 1977 under the conditions laid down by this Protocol.
- The movement certificates EUR.1 and the forms EUR.2 printed in the Member States before the date of the entry into force of this Protocol, and which do not conform to the models in the Annexes V and VI of this Protocol, may continue to be used until stocks are exhausted, under the conditions laid down by this Protocol.

ARTICLE 28

The Community and Israel shall each take the steps necessary to implement this Protocol.

The Annexes to this Protocol shall form an integral part of it.

ARTICLE 30

The endorsements referred to in Articles 19 and 20 shall be inserted in the "Remarks" box of the certificate.

- 1. Unless the Joint Committee decides otherwise, no drawback or remission of any kind may be granted drom customs duties in the Community or in Israel in respect of products referred to in Article 1 of Protocols 1 and 2 and used in manufacture which do not originate in the Community or Israel as from 1 January 1984.
- 2. In this and the following Articles, the term 'customs duties' also means charges having an equivalent effect to customs duties.

EXPLANATORY NOTES

Note 1 - Articles 1 and 2

The terms "the Community" or "Israel" shall also cover the territorial waters of the Member States of the Community or of Brael respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed, shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 - Article 1

In order to determine whether goods originate in the Community or in Israel it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 - Article 3(1) and (2) and Article 4

The percentage rule constitutes, where the product obtained appears in List A, a criterion additional to that of change of heading for any non-originating product used.

Note 4 - Article 1

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 5 - Article 2(f)

The term "their vessels" shall apply only to vessels:

- which are registered or recorded in a Member State or in Israel;
- which sail under the flag of a Member State or of Israel;
- which are owned to an extent of at least 50% by nationals of the Member States and Israel or by a company with its head office in a Member State or in Israel, of which the manager, managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such board, are nationals of the Member States or Israel and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to the Member States or Israel or to public bodies or nationals of the Member States or of Israel;
- of which the captain and officers are all nationals of the Member States or of Israel:
- of which at least 75% of the crew are nationals of the Member States or of Israel.

Note 6 - Article 4

"Ex-works price" shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

"Customs value" shall be understood as meaning the customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15 December 1950.

Note 7 - Article 31

'Drawback or remission of any kind granted from customs duties' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, the repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

LISTA

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

		- 2 5 ~	
	ista chiainad	Working or precessing that dose	Warking or proceeding that
unions Inriff heading	Dancription	net confor the status of outginsting products	products when the following conditions ore met
07.06	Most and addite mast offula fexcept partity liver, outled, in brine, dried or mated	Shiting, placing in brine, drying or mobing of went and edible meat offeld of heading Hom 02.01 and 02.04	•
0).02	Pich, dried, salted or in bring, amaked fish, whether or not cooked before or during the needing process	Drying, enling, placing in brine; emoking of fish, whather cooked or not	
04.02	Milk and bream, proserved, concentra- ted or exectaned	Propertying, concentrating, or adding sugar to milk or eream of heading No 04.01	
04.03	Institus	Manufacture from milk or	
04.04	Chases and cura	Manufacture from products of heading Res 04.01, 04.02 and 64.03	
07.02	Vegetables (whether or not cooked), preserved by freezing	freezing of vegetables	:
07.03	Vagatables, provintenally preserved in brine, in mulpher water or in other precervative solutions, ist not apecially prepared for immediate community.	Fincing in brine or in other colutions of vegetables of heading No 07,01	
07+04	Bried, dehydrated or avaparated vegate miles, whole, cut, altes, broken or in powder, but not further propured	Drying, dehydration, evap- number, cutting, grinding, pandaring of vegetables of heading Hos 07.01 to 07.03	
08.10	Profit (whother or not cooked), preserved by freezing, not containing added mager	Freezing of fruit	
OA.11	Philt provisionally preserved (for exuscle, by sulphus divide pus, in briss, in sulphus water or in other preservative and tions), but usumitable in that consumption	Flacing in brine or in other solutions of fruit of heading Nos 08,01 to 08,09	•
08.17	Proft, dried, other book that fulling within heading Ma (M.O), 00,02, 00,03, 01,04 or 08,05	Drying of fruit	•
11.01 11.02	Cereal floure Cereal groats and cureal meal; sites worked cereal grains (for example, rolled finked, polished, perried or kibbled, but not further pre- pared), except lumind, glassed, polished or brokes	Manufacture from servals	
	rice: germ of cerenie, whole, rel- led finked or ground		•

dunions Tariff honding	Becaription	Working or professing which does not newfor the nights of originating products	Working or prosecting which confers the clatter of priginating products when the fallowing conditions are not
11,03	Flours of the legumin- ous vegetables falling within handing No 07.05	Nanufanture from dried legamic nous vegetables	
11.04	Flours of the fruits Inling within any heading in Chapter 8	Manufacture from fruite of Chapter 8	
11.05	Flour, meal and flakes	Namifecture from petatoco	
11.06	F) our sud meel of ango mid of musion, arrow— root, ealer and other roots and tubers falling within heading No 07.06	Manufacture from products of heading No 07.05	
11.07	Starohem; invits	Manufacture from cereals Manufacture from rereals of Chapter 10, or free potatees or other products of Chapter 7	
11.09	Mient cluten, whether	Manufacture from wheat or wheat flours	
15.01	Lard, other picfet and positry fet, rendered or solvent- extracted	Manufacture from products of heading No 02.05	•
15.02	Fain of hovine entile, sheep or rents, unren- dered; rendered or nolvent-extrated fata (including "presier jus") shiding from those unrendered fata	Hamifacture from products of heading Hoe 02.01 and 02.06	
15.04	Fata and oils, of fish and marine mammals, whether or not refined	Manufacture from fish or marine mannals onught by fishing venuels of third countries	
15.06	Other enimal oils and fair (including meet's "foot oil and fata from bosen or weats)	Hamifacture from products of Chapter 2	
PE 14,07	Fignd venetable oils, fluid or nolld, orude, refined or purified, but not including thinewood oil, mirtle-was, Japan was or oil of tung nute, olmo-coren meeds or oilties noeds; niem to individe oils of a kind uned in machinery or mechanical appliances or for industrial purposes other than the manufacture of aditie products	Nummfacture from producte of Chapters 7 and 12	•
16.01	Sammages and the like, of ment, ment offal or neimal blood	Manufacture from products of Chapter 2	
16.02	Other propared or prenerved ment or ment offal	Numificative from products of Chapter 2	
16.04	Prepared or preserved fish, including envise and maxima substitu- utes	Manufacture from products of Chapter)	
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Prod	noin manufactured	Working or prosential which does not confer the status	Whething or processing which sating
Duntomn Partiff Sending No	Denortption	of originating products	products often the following porditions are set
16.03	Orantecons and mallumes, proposed or processed	Manufacture from products of Chapter 3	
17.02	Other magner; magner names, actificated being (whather or not maked with natural boney); corunel	Manufacture Trow any product	
17.04	Pugar confoctionary, not containing occor	Hanufacture from other products of Chapter 17 the value of which exceeds 35% of the value of the finished product	•
17.09	Pleyoured or ocloured outers, sympa and occurrent, but not including fruit juices containing added micer in only proporty tion	Mamifochire from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
18.06	Chandlate and other food preparations containing conce	Mnnufnoture from products of the thington 17 the value of which exceeds 10% of the value of the finished product	
19.01	Malt extract	Manufacture from products of heading No 11.07	
19.02	Properations of flour, mond, starch or mails extract, of a kind used as infest food or for distitle or mil- inary mirposes, cont- nining less than 50% by weight of secon	Manufacture from cereaty and derivatives thereof, ment and milk, or in which the value of produits of Chapter 17 used exceeds 30% of the value of the finished product	
19.0)	Macaroni, apaghetti and similar products		Namifesture from Ourum wheat
19.04	Inploan and sugar tapi- ocs and maga minute tules from points or other starches	Hamifacture from potate etaruh	
19,03	Prepared foots obtained by the uveiling or reacting of enreals or carent products (puffed rice, committees and similar products)	Manufacture from any product along their than of Chapter 17(') or in which the value of the products of Chapter 17 used agencie 10% of the value of the finished product	
19,06	Communion wafars, smpty cachets of a kind suitable for pharms cautical une, making wafars, rice paper, and mimilar products	Manufacture from products of Chapter 11	
19.07	Bread, ships' binouits and other ordinary bakere' wares, not containing added sugar, boncy, aggs, fairs, sheeps or fruit	Manufacture from products of Chapter 11	•
19,08	Protry, biscuits, nakes and other fine bakers' wares, whether or not containing come in any proper- tion	Mamilacture from products of Chapter 11	

⁽¹⁾ This rule does not apply where the use of mains of the "see indurate" type or "during wheat" is consermed.

	odusta mamifestures	Working or pronounting which	Working of processing which concern the status of originating	
Custoss Toriff Heading No	Bescription	of originating products	products when the fellowing conditions are not	
20.01	Veretables and fruit prepared or preserved by vineger or nestic acid, with or without sugar, whether or net containing salt, spices or mustard	Preserving vegetables, fronh or frozen or preserved tempor- artly or preserved in vinegar		
50°05	Versinhles prepared or preserved other wise than by vinegar or soetic acid	Preserving vegetables fresh or fresen		
20.0)	Priit preserved by freezing, containing added eugar	Monufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product		
20.04	Fruits, fruit-peel and parts of plants, preserved by sugar (drained, gland or orystallized)	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product		
20.03	Jame, fruit jellies, manualedes, fruit purfee and fruit pastes, being cooked preparations, con- taining added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product		
20.06	Prait otherwise pre- pared or preserved, whether or not con- taining added sugar or opirits	•		
	A. Mutw		Hamsfeeture, without added migar or spirit, in which the value of the constituent "criminating products" of heading Mes 00,01, 00,07 and 12,07; represents at least 60% of the value of the	
	B. Other fruits	Manufactured from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	bannfeetured product	
20.07	Proit fuices (including grape must), whether or not com- taining edded sugar, but unfermented and not containing spirit			
21.01	Roanted chinory and extracts thereof	Manufacture from chicory roots, from or arisa		
21.05	Roups and broths in liquid, solid or powder forms; home- genized food preparations	Mamifacture from products of heading to 20,02		
\$2,02	Lemonade, finvoired apa waters and finvoured acrated waters, and other non-alcoholic beverages, not inclinding fruit and vegetable juices falling within heading 20 20.07	Manufacture from fruit juices() or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product		
	Be 20.07			

⁽¹⁾ Bile rule does not apply where fruit juices of pincapple, line and grapefruit are concerned.

Pr	oduete manufactured		Mantelan an ancieration at the
CCT heading No	Description	Working or processing which does not confer the cintue of "originating product"	Working or processing which conform the attion of "originating product" when the following conditions are set
22.06	Vermonths, and other wines of frosh grapes flavoured with erometic satracts	Monufacture from products of heading Pr 98.04, 20.07, 22.04 or 22.05	•
83°04	Fthyl nicohol or noutral spirits, undonatured, of a strength of 80° or higher denotured spirits (including sthyl alcohol and neutral spirits) of any strength	Manufacture from products of heading No 06.04, 20.07, 22.04 er 22.05	
	Spirits (other than these of handing No 22,08); liqueurs and other apiritheous beverages; com- pund slookalic prepara- tions (known as "concen- trated extracts") for the munifacture of baverages	Hanufacture from products of heading No 00.04, 20.07, 22.04 or 22.05	
22.10	Vineger and substitutes for vineger	Hunsfeeture from products of handing No 08.04, 20.07, 22.04 or 22.05	;
en 23.03	Ranidues from the manu- facture of maixe starch (excluding concentrated steeping liquore), of a protein content, calcu- inted on the dry product, exceeding 40% by weight	Hamufacture from maise or maise flour	•
23,64	Oil cake and other replayer (except dregs) reculting from the extraction of vogetable oils	Namufacture from Various products	t.
23.07	Immeters formes other preparations of a kind used in animal feeding	Manufacture from dereals and derived products, meat, milk, sugar and molescen	
• x 24. 07	Dignrotten, cigare, emoking lobacco		Manufacture from products of handing No 24.01 of which at least 70% by quantity are "originaling products"
02 78, 38	Alteninium mulphata	•	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
j n.0)	Medicasente (including veteriosry medicamente)		Manufanture in which the value of the products used does not exceed 50% of the value of the figiohed product
	•		
		·	

'rod	ucts obtained		
Contains Tariff hauding Pa	Repartiption	Working or precausing that does not confer the statue of originating products	Working or processing that conformible minium of criminating products when the following conditions are met
31.05	Other fertilieers; gonds of the precent Chupter in tablets, lozanges and similar prepared forms or impackings of a gross maight not exceeding 10 kg		Mnurseture in which the value of the products used does not exceed 'ON of the value of the finished product
32.06	Colour lakes ,	Manufacture from meterials of heading No 32.04 or 32.05 (1)	
)2.07	Other colouring matter; inorganic products of a kind used as luminopheres	Mixing of exides or salts of Chapter 28 with extenders such as barium sulphate, chaik barium carbonate and catin white ()	1
33.05	Aquacum distillates mid squecum solu- tions of assential cile, including such products suitable for medicinal uses	Manufacture from products of heading No 33.01 (1)	
35.05	Darkring and destrin glues; noluble or rometed starches; storch glues		Manufacture from maise or potatoes
37.01	Photographic plates and film in the flat, sensitions, unexpense, of any material other than paper, paper beard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sen- stined, unexposed, perforated or not	Mnm:fanture form products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37,01 er 37,02 (1)	
	·	·	

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

۲ı	inducto of tatend		No. 14 and the second	
Continue Tariff hendire No	Denoription	Werking or operating that dose not confer the status of originating products	Worlding or proceeding Shad confers the nature of orbitanting products when the following conditions are set	
38.11	Disinfectants, inaugta- icides, funcicides, and-killers, unti- aproving products, rat poisons and nimia- lar preducts, put up in forms or packings for mala by ratell or on preparations or na critician (for oxample, cullbur- treated bands, wicks and candies, ily-papers)		homiforture in which the value of the products used does not named 50% of the value of the finished product	
38, 12	Prepared glasings, propered demandings and propared mordents, of a kind used in the textile, paper, lacker or like industries		Manufacture in which the value of the products used does not erosed 90% of the value of the finished product	
18.11	Pichling prepara- tions for motal nur- faces; Gusen and other au Minny preparations for soldering, brazing ar welding modering, brazing or welding pow- ders and pentas con- minting of metal and other materials; pre- parations of a kind uned as cores or soil- ings for welding rods and electrodes		Manufacture in which the value of the products used does not exceed 50% of the walue of the fintehed product	
	Anti-knock praparations and distinct of the control	•	Mnmsfauturs in which the value of the products used flow not expect 50% of the value of the finished product	
	. •			

J8.17 Prepared mibber accelerators 38.17 Prepared mibber accelerators 48 Prepared mibber accelerators 58.18 Prepared mibber accelerators 58.18 Compositin solvents and thinners for varnishes and similar products 58.18 Chemical products and 58.19 Chemical products and Manufacture in which the value of the finished products used does not accelerate the products used does not	Cuntome	roducts obtained	Working on appearating that does	Working or processing that
accelerators Manifesture in which the value of the reducts used does not enced 30% of the value of the finished products used for the relatinguishing fire—satinguishing arenades 18.18 Composite colvents and thinners for varsiones and similar products 18.19 Chamical products and presentation of the products used does not ero 30% of the value of the products used does not ero 30% of the value of the products used does not ero 30% of the value of the products used does not ero 30% of the value of the products used does not ero 30% of the value of the products used does not ero 30% of the value of the products used does not ero 30% of the value of the chamical products, not elementary in the value of the chamical or aliended industries, not elementary expectified or included, excluding: Piest oil and Dippel's oil; Piest oil and Dippel's oil;	Turiff		Working or processing that does not confor the atotus of originating products	Products when the following
charges for fire- extinguishers; charged fire- extinguishing grem- ades 36.18 Composits colvents and titimers for versiches and similar products 6H 18.19 Chemical products and preparations of the ohtenial or citient products and industrian () including them consisting of mixtures of included, ex- cluding; - Pical oil and Dippel's citien or included, ex- cluding; - Pical oil and Dippel's citien or included including them consisting on the consisting of mixtures of included, ex- cluding; - Pical oil and Dippel's cities and their con- water-coluble mits, outers of imphthesis acide; - Suppensymbthesis acides of extensions - Pical cust and their con- water-coluble mits, contens of mixtures, extra colubinations and their con- water-coluble mits, extensions of likeli motals, of namonium or of ethenolamines, thiophenated exiphonies acide of oile obtained from bitustnous minerale, and their	38.17	Prepared mibber societations		of the products used does not exceed 50% of the value of the
Composits solvents and thinners for vernicles and similar products. St 16, 19 Chanical products and preparations of the chemical or nilied industries () neluding them consmissing of mixtures of natural products), not slammer where space () and industries and industries of the chamses of the chamses of the chamses of the chamses of an industries and industries, not slammer where space () and Dippel's oil; Raphthenis acide and their non-water-soluble anits, onters of imphthenis acide; Sulphomphthenic acide and that mon-water-soluble anits; onters of imphthenic acide; Sulphomphthenic acide and chamses, excluding setters of sulphome-phthanic solds; Privoleum sulphomates, excluding setters of sulphomates, excluding patrolaum or of ethanicanties, of associated only the control of the contro	38.17	charges for fire- extinguishers; charged fire- extinguishing gren-		of the products used does not invoced 50% of the value of the
OR 18, 19 Chemical products and preparations of the chemical or allied industries () including thems consisting of mistures of mistures of mistures of mistures at the chemical or included; residual products, not slaw-where specified or included; residual products, not slaw-rises, not slaw-rises, not slaw-rises, not slaw-rises, not slaw-rises, not slaw-rises, not included, excluding; - Puest oil and Dippel's oil; - Maphthesis acides and their non-water-soluble maits, onterms of slaphthesis acides; - Sulphonsphthesis acides; - Pricelum mulphonates, estimates, estimates of alkali motals, of semenium aulphonates of slaphthesis of oile obsained from bituminous mistages acides of oile obsained from bituminous minerals, and their	36.18	Composits solvents and thisners for varnishes		50% of the value of the finish
		preparations of the obmined or allied industries (Including thome connisting of mixtures of the chemical or allied industries, not sheemical or allied industries, not sheemical excluding: "Fuest oil and Dippel's oil; "Naphthenic acides and their non-water-soluble mixts, ontere of suphthenic acide; "Sulphonaphthenic acides; "Sulphonaphthenic acides and their non-water-soluble milts; estere of sulphone-phthenic acides; Pairoleum sulphonates, excluding petroleum sulphonates, thiophenated sulphonis acides of oile obtained from bituminous minerals, and their		exceed 50% of the value of the

Cità Leina	deta tiri. Ab ta Louis Malainanas essenimente entre servicioses	working or promesing that does not nonfer the mintue of	Working or processing that cortars the status of crisinating
Turiff heading	Donoription	eriginating products	products when the following conditions are not
x 38,17	 Mixed alkytherzenes and mixed alkythes phthalause; 		·
	- Ion exchangers;		
	- Calalyste:		
	- Onttern for vacuum tuben;		
	 Refractory coments of musters and eimilar proparations; 	•	
	- Alkaline iron oxide for the purification of goes		
	- Carbon (expluding		
;	that in artificial graphity of heading	·	
1	no theur) of motollo-graphite or		1
	other compounds, is		
ļ	plates, been or other semi-manufactures		
	- Borbitol other than	·	Manufacture in which the value
	morhital of 23.04		of the products used does not exceed how of the value of the finished product
	Polymeriantion products		,
39.07	Articion of motorials of the kinds described in handings Nos 19.01 to 19.06		Minufacture in which the value of the products used dose not narred 50% of the value of the finished product
40.05	Plates, sheets and strip of unvalentied setural or synthetic rubbec, other than smoked sheets and crope sheets of		Hamifacture in which the valve of the products used does not exceed 50% of the value of the finished product
j	heading to 40.01 or 40.03 gramming of un-	,	
1	wilcumate interest or		
	pounded rendy for miconiestion; unvul-		·
;	equined untural or synthetic rubber, com-		
•	pounded before or after congulation		
	either with carbon		
•	hinek (with or without the addition of mineral	•	
	oil) or with milica (with or without the		
	addition of mineral		
	oil), in any form, of a kind known as		
	amm tex. per top		
			1
	· · · · · · · · · · · · · · · · · · ·		•

	Products obtained Working or processing that seen	Working or processing that	
Air Lomp Tariff heading Ho	Description	not confor the stitus of originating products	denfers the status of originating products when the following conditions are set
41.08	Patent leather and im- itation patent leather; metallized leather		Verniching or metallicing of laminer of headings Nos 41.02 to 41.07 (other than skin leather of oreseed Indian cheep and of Indian goet or kid, not further prepared than vegetable tamad, or if otherwise prepared obviously unsuitable for immediate use in the memufacture of leather articles) in which the value of the skin leather used deepnot exceed 50% of the value of the finished product
43.03	Articlos of furekin ·	Making up from furskin in plates, erosess and similar forms (heading No es 4).02)	
44.21	Complete wooden proking canes, hoxes, crates, drums and similar packings		Manufacture from boards not out to size
45.0)	Articles of matural cork		Manufacture from products of heading No 49.01
48,06	Paper and paperboard, ruled, lined or equered, but not other- wise printed, in rolls or sheets		Manufacture from paper pulp
48. 14	Writing blooks, envelopes, latter cards, plain pnetcards, correspondence oards; boxes, pouches, mallete and writing commendatums, of paper or paperhoard, commendatums only an emortment of paper etationery		Manufacture in which the value of the products used dote not exceed 30% 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
CONTONS Thrist headins	Description	Working or proceeding that does not confor the status of criginating products	conform the statum of originating products when the following conditions are not
48.15	Otion paper and popurioned, cut to also as abone		Manufanture from paper pulp
48.16	Nowen, back and other packing con- tainers, of paper or paperboard		Simplerture in which the value of the products used dose not exceed 50% of the value of the finished product
49.03	Picture partends, christman and other picture granting cards, printed by ony process, with or without irismatags	Monufacture from products of heading No 49.11	
49,10	Calendars of any kind, of paper or paperboard, includa- ing calendar blocks	Manufanture from products of heading to 49-11	
50,04 (¹)	Silk yarn, other thun yern of noil or other wents milk, not put up for retail sale		Kenufacture from products other than three of handing No 30.04
30.03 (1)	Yorn open from milk wants other than noth, not put up for retail male		Munufacture from products of heading Ho 50.03
30.06 (1)	Yorn apun from noth nilk, not put up for retail male		Name facture from products of heading No 50.0)
50.07 (1)	Gilk yarn and yarn num from now or other wante nilk, but un for retail sale	į.	Manufacture from products of heading Now 30:01 to 30:01
k 30.08 (¹)	Imitation catable of silk		Manufacture from products of heading No 50,01 or from products of heading No 50.03 heither harded nor combed

⁽¹⁾ For your composed of two or more textile materials, the conditions shown in this list must size be not in respect of each of the headings under which years of the other tratile materials of which the sixed years in composed would be classified. This rule, however, does not apply to say one or some sixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

Description	Working or processing that does not confor the status of originating products	Working or processing that earform the status of originating products when the following conditions are met
Woven febrics of eilk or of wante silk other than noil		Manufacture from products of heading No 50,02 or 30,03
Woven fabrics of noil silk		Manufacture from products of heading No 50.02 or 50.03
Yarn of man-made fibras (continu- ous), not put up for retail sale		Namufacture from chemical product or textile pulp
Monofil, strip (artificial etraw and the like) and imitation catgut, of man-maile fibre materials		Manufacture from chemical products or textile pulp
Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or tentile pulp
	·	•
	Woven febrice of silk or of mante cilk or of mante cilk other than noil Woven fabrice of noil silk Yarn of man-made fibres (continuous), not put up for retail sale Monofil, strip (artificial etraw and the like) and isitation catgut, of man-made fibre materials Yarn of man-made fibres (continuous), put up for retail	Woven febrice of eilk or of wants oilk or of wants oilk other than noil Woven fabrice of noil eilk Yarn of man-made fibrem (continuous), not put up for retail eine Monofil, strip (artificial eiraw and the like) and imitation oatgut, of man-made fibrem (continuous) for one man-made fibres (continuous), put up for retail

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

Por fabrice composed of two or more textile materials, the conditions shown in this list must also be set in request of each of the headings under which fabric of the other textile materials of which the mixed fabric is componed 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:

⁽i) to 20% where the enterial in question is yarn made of polyurathane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nor ex 51.01 and ex 98.07;

segments of polystner, whether of not gimpes, thereing within negating the or 2.107 mm as 70,007 to 10% where the material in question is part of a width not exceeding 9 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plantic material whether or not covered with aluminium powder, this core having been inserted and glood by means of a transparent or coloured glue between two films of artificial plantic material.

Suntome Freiff Seading	Depart ption	Working or processing that done not confer the stown of eriginating products	Verking on proceeding that confine the cities of or gineting products when the following conditions are met
51+04 ([?])	When fahrich of wahr- made fibres (contin- ions), including waven fahrich of manefil or strip of heading to 51,01 or 51,02		Manufacture from chemical products or testile pulp
52.01 (¹)	Metallized yern, being textile yern apun with metal or covered with metal by any process	•	Ennufacture from chemical products from tartile prin or from natural tertile fibros, discontinuous sen- mode fibros or their meets, settles carded nor combed
52,02 (²)	Woven inbrice of metal thread or of metallized yarm, of a kind used in metallize of apparel, an luminhing inbrich or the like		Namefacture from chamines producte from textile pulp or from netures textile fibres, disnontinuous mane made fibres or their masts
53,06 (¹)	Yarn of carded sheep's or lumbs' wool (woollen yarn), not put up for retail aale	·	Namufacture from products of heading No 33.01 or 53.01
53.07 (*)	Yarn of combad about a or lambs' word (worning yarm), not put up for retail male		Manufanture from products of breding so'53.01 or 53.01

¹⁾ For your compound of two or more textile meterials, the conditions shown in this list must also be met in respect of each of the headings under which yours of the other textile enterials of which the mixed your is composed would be closeified. 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.

materials incorporates.

3) for intrine composed of two or more textile materials, the conditions shown in this list must also be set in respect of each of the handings under which fobric of the other textile enterials of which the miral fabric is composed would be classified. This rule, however, does not apply to any one or hard miral fabric is composed would be classified. This rule, however, does not apply to any one or hard miral skills materials whose weight does not acceed 10% of the total weight of textile materials incorporated. This porcentage shall be increased:

⁽i) to 20% where the material in question is yarm made of polyurathane segmented with flexible asgestes of polyuther, whether or not gimped, falling within headings flow ex 91.01 and as 98.07; and to 10% where the material in question is yarm of a width not exceeding 5 mm formed of a core consisting either of a thin etrip of aluminium or of a film of stificial plastic material whether or not covered with aluminium powder, this core having been interted and glued by meane of a transparent or soloured glue between two films of artificial plastic material.

Prod	uete obinined	1	Working or processing that
Custome Pariff handing	Description	Working or processing that does not confer the status of originating products	conform the statum of originating products when the following conditions are not
33.08 f 1	Yern of fine animal hair (carded or combad), not put up for retail male		Nanufacture from raw fine amimal hair of heading He 33.02
53.09 (¹)	Yern of horoshnir or of other coarse enimal hair, not put up for retail sale		Manufacture from raw odarse animal hair of heading No 53.02 or from raw horsehair of heading No 03.03
53.10 (¹)	Yarm of choop's or inmhe' wool, of horsehair or of other anisal hair (fine or course), put up for reteil		Hanufacture from materials of headings Hos 05.03 and 53.01 to 53.04
53.11 (²)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Namufacture from materials of headings New 53.01 to 53.05
53.12 (²)	Woven febrics of course spinal heir other than horse- hair		Manufacture from products of headings Hos 53.02 to 53.05
33.13 (2)	Woven fabrics of horsehnir		Monufacture from horsehair of heading No 05.03
54.03 (¹)	Plax or ramie yers, not put up for retail eale		Manufacture either from products a hemiting No 34.01 neither carded no combod or from products of heading No 54.02
54.04 (1)	Play or ramie yarm, put up for retail sale		Manufacture from materials of heading No 94.01 or 34.02
54.05 (²)	Woven fabrics of flax or of remis		Manufacture from materials of heading He 54,01 or 54,02
55.05 (1)	Cotton yarm, not put up for retail		Mnnufnoture from materials of heading No 55.01 or 55.03

^[] For yern 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 yerns of the other textile materials of which the mixed yern 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.

[&]quot;) For fabrics composed of two or more textile materials, the conditions shown in this list must also be use in respect of each of the hendings under which fabric of the other textile materials of which the mixed fabric in compound would be classified. This rule, however, done not apply to any one of more mixed textile materials whose weight does not exceed 10% of the tetal weight of textile materials incorporated. This percentage shall be increased:

⁽i) to 20% where the material in question is yarn made of polyurethane megmented with flexible negments of polyether, whether or not gimped, falling within headings Nom ex 51.0° and ex 55.0° and ex 55

⁽ii) to 30% where the material in question is yarn of a width not exceeding 3 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 glood by means of a transparent or coloured glue between two films of artificial plastic material.

Préducti	phinined		walking or proceeding that
Cuntoma Pariff Landing	Description	Working or processing that does not confer the sintua of originaling products	confers the reature of oracineting products when the . i.ouing confitteers are set
33.06 (1)	Cotton yarn, put up		Manufacture from materials of healthy No. 35.01 or 35.63
55.07 (²)	Cotton gauss		Manufacture from materials of heading to 55.04
55.00 (²)	Tarry tomalling and similar terry fabrics, of catton		Manufacture from materials of heeding Ha 35.01, 55.03 or 55.04
55.09 (²)	Other weven Inhitem	•	Monufacture from esterials of heading Ho 55.01. 55.03 or 55.04
56.01	han-made fibres (discentinuous), noi cerdos, combed or otherwise pregared for spinning		Monufacture from chemical product or textile puty
96.02	Continuous fila- ment tow for the sequifacture of men-ment fibres (discontinuous)		Henufacture from chrotical product or leavily pulp
56,03	Wasts (including yarn wante and sulled or garnetted ragal of man-made fibres (continue one or discontinue), not sarded, combed or otherwise prepared for aptuning		Humifacture from themical erofuet or tertile guip
56.04	Man-made fibros (discontinuous or wasts), carded, combed or etherwise prepared for apinatus		Mountfacture from cheeteal product or textile pulp

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

materials incorporated.

(2) For fabrica compused of two or more textile materials, the conditions shown in this list must also be met in report 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 sixed textile materials whose weight does not exceed 10% of the total weight of textile materials accorporated. This percentage shall be increased:

⁽¹⁾ to 20% where the material in quostion is yers made of polyprethans negranics with flexible engagements of polypring, whether or not gimped, falling within headings Box ex 51.04 and ex 58.07;

magnetism of polyecter, whether or not graphe, initing within healthing on as 21-22 and to 100f. its properties in question in part of a width not exceeding 5 was formed of a core consisting either of a thin strip of aluminium or of a film of artificial plantic extertal whyther or not covered with aluminium powder, this core having been inserted and glues by weare of a transparent or coloured glue between two films of artificial plantic material.

Products obtained			
Toriff heading ilo	Description	Working or processing that does not confer the electus of originating products	working or processing that confers the status of originating products when the following conditions are not
56.05 (¹)	Yern of man-made fibres (discon- tinuous or waste), not put up for retail sale		Manufacture from chemical produce or textile pulp
\$8.06 (¹)	Yarn of mnn-made fibres (discon- tinuous or wnets), put up for retail sale		Namufacture from chemical product or textile pulp
56.07 (²)	Woven fabrics of man-made fibras (dincontinuous or , waste)		Manufacture from products of headings How 35.01 to 36.03
57.05 (1)	Yarn of true hemp	·	Manufacture from raw true hemp
37.06 (¹)	Ynrn of jute or of other textile best fibrow of heading No 57.03		Manufacture from raw jute, jute tow or from other raw textile be fibres of heading No 57.03
57.07 (1)	Yarm of other vegetable textile		Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04
57.08	Paper yarn	•	Manufacture from products of Chapter 47, from chemical product textile pulp or from natural textile fibres, discontinuous mar made fibres or their maste, neith carded nor combed
5,7.09 (²)	Woven Inbride of true heap		Hanufacture from products of beading No 37,01

⁽¹⁾ Par years compassed of two or more taxtile materials, the conditions shown in this list must also be net in respect of each of the headings under which years of the other textile materials of which the mixed years 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.

^{**}Por fabrice 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 incoreased:

materials incorporated. This percentage shall be increased:

(i) to 20% where the material in question is yarm made of polyurethans segmented with flexible segments of polysther, whether or not gisped, falling within headings Nos an 31.0° and an \$8.07;

(ii) to 30% where the material in question is yarm of a width not exceeding 3 km formed of a range consisting either of a thin strip of aluminium or of a film of artificial plactic material whether or not covered with aluminium powder, this core having been inserted and glued by seems of a transparent or coloured glue between two films of artificial plactic materials

Produ	iota obtained	The second secon	
Continua tartif pending No	Description	Working or processing that does not posses the status of originating products	Warking or prosenting the L conform the cisture of cristinging products due the falsowing conditions are not
57.10 (¹)	Waven febrics of juke or of other taxtile book febrics of heading No 51.03		Manufacture (its res juts, juts los or from other res taxille bast thore of history Ho 57.03
57.11 (¹)	Women inherion of other weight the text is a librer	·	Panufacture from motorials of heading no \$7,00 or \$1,00 o
57.12	Woven fabrios of paper years	. •	Manufactura from proper, from chambent products, textile pulp or from natural textile fibres, Alacontinuous man-made fibres or their made
38.01 (²)	Carpets, corpoling and rugs, whothad (made up or not)		Namifacture from materials of headings Now 50.01 to 50.03, 51.03 53.01 to 53.05, 54.07, 55.01 to 57.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (²)	Other carrets, rige, main and maid ting, and "Schumacka" and "Schumacka" and "Sectional of rige and the like (made up or not)		Unnefecture from matersale of handings Hom 50.01 to 50.03, 51.01 55.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 57.04, 56.01 to 57.04, 56.01 to 76.03, 57.04 to 57.04 or from ealr yers of houding No 37.07
56.04 (²)	Weven pile fabrice and chemille fabrice (other than terry towelling or mimi- lar tarry fabrice of catton of beding No 55,08 and fabrice of heading No 58,05)		Manufacture from materials of hembines has 10.01 to 30.03, 53.04 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 36.03, 57.01 to 57.04 or from chemical products or testila pulp
58.09 (²)	Herrow worm fabrics, and narrow fabrics (balduc) consisting of warp without west annambied by seems of an admentive, other than goods falling within heading He 58.06		Minnufacture from materials of headings for 50.01 to 50.03, 51.01 to 51.03, 51.01 to 51.04, 51.01 to 51.04, 56.01 to 56.03 or 57.01 to 57.02 or from chemical mediusts or textile pulp

for fabrics componed of two or more textile materials, the conditions shown in this list such also met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is compound would be classified. This rule, however, does not apply to ear one or nore mixed textile underials whose weight does not exceed 10% of the total weight of textile materials incorporated. This parcentage shall be increased:

⁽¹⁾ to 20% where the material in question is park made of polyurethene segmented with flexible segments of polyether, whether or not gimind, falling within headings Now ex 51.01 and ax 38.07;

⁽ii) to 10% where the material in question is yard of a width not exceeding 5 mm founds of a core consisting either of a thin strip of aluminium or of a film of artificial plantic material whether or not covered with aluminium powder, this core having bean inserted and gives by meens of a transparent or coloured give between two films of artificial plantic material.

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

saterists incorporated. This percentage shall be increased:

(i) to 20% where the product in question is yern made of polyurethene segmented with firstble segments of polyether, whether or not gimped, falling within hundrings home on \$1.01 and on \$8.07;

(ii) to 30% where the product in question is yern of a midth not exceeding 5 wm formed of a core consisting either of a thin strip of aluminium or of a film of artificial places; material whather or not covered with aluminium pander, this core between two films of artificial places; materials.

Pro	ducte obtained		
Cuntoms Inriff headthe No	Description	Working Or processing that dose not confor the status of Originating products	Working or prosenting that sonfore the etatum of originating products when the following conditions are may
98.06 (¹	Woven labols, badges and the like, not embroidered, in the pirce, in strips or cut to shape or sixe	•	Manufacture from materials of headings Hos 50.01 to 50.03, 53.01 to 53.04, 74.01, 55.01 to 55.03 or from chemical products or textile pulp
58. 07 (¹)	Chemille yarn (including flook rhonille yarn), gimped yarn (other than methilized yarn of herding No 5),01 and gimped hornehair yarn); braide and ornewental trimminge in the place; tennels, pospone and the tike		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01t 53.03, 53.01t 53.04, 56.01 to 56.01 or from chemical products or textile pulp
56,08 (¹)	Tulle and other met fabrice (but not including woven, knitted or cro-heted fabrice), plain		Manufacture from materials of headings Nos 30.01 to 30.01, 53.02 to 53.05, 54.01, 57.01 to 55.04, 56.01 to 36.03 or from chemical products or textile pulp
58.09 (¹)	Dulle and other nest fabrice (but nos' including woven, knitted or crocheted fabrice), figured; hand Or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.03, 54.01, 55.01 to 59.04, 56.01 to 56.03 or from chemical products or textile pulp
38.10	Embroidery, in the piace, in strips or in motifs		Manufacture in which the value of the product used does not exceed
59.01 (1)	Wadding and articles of wadding; textile flack and dust and sill reps		50% of the value of finished product Manufacture either from natural fibras or from chemical products or textile pulp
	Falt and articles of felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
15	Redird felt, whether is not impregnated or coated		Manufacture 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

^[*] For products comprised of two ar more textile materials, the conditions shown in this list must also be used in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be clausified. This rule, however, does not apply to any one of materials incorporated. This percentage shall be increased:

asterials incorporated. This percentage shall be increased:

(1) to 20% where the product in question is yarm ands of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Non ex 31.01 and ex 36.07; (11) to 30% where the product in question is yarm of a width not exceeding 3 am formed of a core conclusing either of a talk strip of aluminium or of a film of artificial placetic 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 placetic materials.

	note obtained	أحيمه منظة سمارينين	Werking or presenting these confern the attention
Cunteme Teriff heading	penription	working or pressuring that sees not nonfer the ninium of originating products	products when the failuring
59.03 (¹ 1	Hondad files fabrica, similar banded yare (abrica, and acticles of one fabrica, whicher or not impregnated or conted	1	l'auminature either fram natural filtree or fram chrainal products or tertile prip
59.04(1)	Twine, cordenc, copes and cables, pinited or not		Nonifecture either from natural fibing or from chemical products or from chemical products or feetile maly or from edit yers of hending Mo '1/-''
59,05(1)	Hein and notting made of thing, cordanc or 1996, out made up finhing note of youn, twine, cordage or 1996		Konstacture either from satural fibres or from chemical products or feetile pair or from cotr garm of handley, Ho 57.07
59.06{ ¹ }	Other mitteles made from yern, Lwine, contago, rope on cables, other than textile fabrics and acticles made		Nameforther either from natural fibres or from chastel products or testile pulp or from east garm of heading #0 37.07
59 . 07	Taxtile inbrios conted with gim or anylaceous sub- a kind used for the outer covers of books sub- the like; tracing cloth; prepared printing convers buckens and statisf function for but foundations and statisf convers and statisf convers and statisf convers and statisf conditions and control conditions and control conditions and control conditions and control conditions are control conditions.		Manufacture from yes
59.08	Testile febrics imprepared, conted, covered or inmine. Sind with prepared tone of callulation lerivations or of char artificial pleased materials.		Bandesture from Jam
14.09	Tightia fabrica conted or improg- nated with oil or preparations with a basis of drying oil		Manufacture from yarv
59. ¹ā (¹	Lindows and material propared on a testile have in a disting manner to linding, whather or not not to shape or of a kindingal fleer coverings fleer coverings fleer coverings applied on a textile hand, cut to shape or not		Panufacture either from yerh er from textile fibres

^{[*1} For products componed of two or more textile materials, the conditions choose in this list must also be set in respect of each of the handlings under which products of the other textile enterials of thich has made product in componed would be classified. This rule, however, does not apply to any one or more wised textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This permentage shall be increased:

[11 to 70% where the product in question in years and of polymethous engmented with firstble eagments of polyather, whether or not gimped, falling within headings has a \$1.01 and as \$8.07;

[11 to 10% where the product in question is years of a width not exceeding how former of a circular string either of a thin strip of sluminum or of a film of artificial placets materials whether or not overed with aluminum people, this care having been inverted and gived by means of a transparent or coloured give between two films of artificial placets materials.

Pro-1	uets obtained		
Curtime Tariff heading	Description	Working or presenting that does not confor the status of originating products	Working or processing that confers the status of originating products when the following conditions are not
39.11	Rubberised textile fabrice, other than rubberised kuitted or crocheted goods		Manufacture from yarm
39.12	Tartile fabrice otherwise impreganated or contod; painted canvas being theatrical scenery, studio backcloths or the like		Memefecture from years
59.13 (¹)	Electic febries and trismings (other them		Naturature from single yers
	hnitted or crocheted goods) consisting of textile meterials combined with rubber threads		• •
59.15 (¹)	Textile hose- piping and cimilar tubing, with or without lining, armour or nocessories of other materials		Manufacture from untertals of headings Nos 30.01 to 50.0), 33.0 to 53.05, 54.01, 35.01 to 57.04, 56.01 to 56.0) or 57.01 to 57.04 or from chemical products or testile pulp
59.16 (¹)	Transmission, convayor or clevalor belto or beiling, of textile material, whether or not strengthened with metal or other maierial		Manufacture from materials pf headings Now 50.01 to 50.0), 53.0 to 53.05, 54.01, 55.01 to 53.04, 56.01 to 56.03 or 37.01 to 57.04 or from chemical products or textile pulp
99.17 (¹)	Textile (abrics and textile articles, of a kind commonly used in merhinery or plant		Manufacture from materials of headings Nos 50.01 to 50.0), 53.0 to 53.03, 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
Chapter 60. (1)	Knitted and cro- chited gonds, excluding knitted or crocheted goods obtained by nowing or by the annembly of piaces of knitted or crocheted goods (out or obtained directly to shaps)	·	Manufacture from natural fibres, carded or combed, from materials of headings Hos 36.01 to 36.03, from chemical products or textile pulp

^(*) 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 products 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 unterials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased!

materials incorporated. This percentage shall be increased:

(i) to 20% where the product in question is yarn made of polyurethans engagented with flexible engagents of polyether, whether or not gimped, falling within headings flow ex 51.01 and ex 58.07;

(ii) to 30% where the product in question is yarn of a width not exceeding 3 am formed of a corporately gether of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this ears having been inserted and gived by means of a transparent or coloured give between two films of artificial plastic materials.

	fandelda utoni		1
Gustame Toriff bending No	Parent ption	Working or procusing that does not confor the attitue of originaling products	Working or proceeding that confers the strike of originating produces when the following conditions are not
ex 60.02	Wloves, mittens	The state of the s	Manufacture from sects ()
	and mitte, smitted	· ·	
	nr cro-hoted, not	1	
	inthestred, obtains	1	
	the transfer of the second	*	1
	the generality of pieces of knitted	f	·
	or the shelph goods		
*	(cut or obtained		
	directly to chapa)	1	1 .
ex 60.03	Storioren, under		
	ntockings, monks,	1	Hemufacture from yers (')
	anklennebe,		· ·
	nocketten and the	Į.	
	like, knitted or encoheted, not		
	clantic nor		
	interpretation of the state of		
	obtained by newling	}	
	or by the anaembly		
	knilted or cig-	l	
	chetad goodn (cut	ĺ	
	or obtances directly		*
	to shape)	1	
NR 50.04	Under garments.	· ·	Manufacture from rarm (1)
	knitted or ero-	1	warming account them below ()
	cheted, not ninutic nor		
:	minute nor		
	obtained by		
	meming or by the		
, .	nnormity of pieces of knitted or org-		
	choted goods (cut	1 .	
	or obtained directly		
	to whelm)		
0x 60.05	Outer remember and	1	
	other urticion,	!	Manufacture from yorn (1)
·	knitted or erechated,		
	not cincip nor subjected, obtained		
	by newing or by the	!	
	numerably of precent of	}	
	kuitted as crocksted goods (cut or	1	and the second second
	obtained directly to]	
i	nhrijin)]	
. 60.06		1	
ייטייי יי	Other articles, knitted or crecheted,	1	Manufacture from yern (1)
ļ	plantic or mibber-	i i	• • • •
	ized (including	1	•
,	elantic knee-capa		
•	obtained by sewing or	{	
	by the annembly of		
	pierne of knitted or] . [
1	crochaind gands (cut	i	
	or obtained directly to shape;		
	,		
61.01	Men's and hoys!]	Manufacture from yarm (1)(2)
!		1	
x 61.01	Pire resistant equip-	1	Manufusting Commence
i	ment of cloth covered	1	Manufacture from unrouted cloth of which the value dose not exceed
j	by fail of aluminized polyeater		40% of the value of the finished
!	•		ACT of the value of the finished product (1) (7)
1 61.02	Women's girls' and infants outer gar-	1	Manufacture from years (1) (2)
j	infants' outer gar-		
}	ments, not embroidered	į į	
61.02	Fire remintant equip-		Manus Canadana Canada anno and an anno an an anno an
	mont of cloth covered	1 1	Manufacture from tenenated cloth of
	mun, at arain manuel.eq	l i	which the walus does
	by foll of aluminised polymeter		which the value does not escaed 40% of the raive of the finished product (*) (*)

^(*) Trimmings and accommation used (excluding limings and interliming) which change thriff heading 40 hot remove the originating making of the product chained if their weight does not exceed 10% of the tetal 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 Liet B.

Pro	lucto obtained		
Cualoga Teriff heading No	honariphien	Working or processing that deep not confer the statue of originating products	Working or precenting that confers the statum of originating products when the following conditions are set
еж 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embreidered, the value of which does not exceed 40% of the value of the finished product ()
61.03	Kon's and boys' unds: garments, including collars, whirt fronts and cuffs	•	Hanufacture from yarm (*)(2)
61.04	Womm's, girls' and infants' under garments		Manufacture from yern (1)(2)
ex 61.05	ilandkarchtefs, not ambroidered		Manufacture from unblemched single years (1)(2)(3)
ez 61,03	Handkerchicfo, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (*)
ez 61,06	Showle, wonves, mifflers, mintiline, veils and the like, not sabroidered		Nanufacture from unbleached sizely arm of natural testile fibres or discontinuous man-made fibres or their wants, or from chemical products or testile pulp (1)(2)
eir 61±06	Showls, soarves, mufflers, mantilles, vails and the like, embroidered	,	Wanufacture from Inbrise, not embreidered, the value of which does not exceed 40% of the value of the finished product (*)
61.07	Tion, bow ties and oraveto		Manufacture from yern (1)(2)
ex 61,08	Coller, tuckers, fallain, bodics- fronte, jabota, oufo, fleumens, yoken and similar socnatories and trimmings for woman's and girls? garments, not embroidered		Namefacture from yarn (*)(*)

^(*) 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.

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

⁽³⁾ For products obtained from two or more textule materials, this rule does not apply to of the mixed textile meterials if its or their weight does not exceed 10p of the lotal meight of all the textile unterials incorporated.

	Products obtained		Working or procenting that poping the timetatum of originating	
Tariff handing	Dancetpiton	Warring or procountry that done not confer the athies of originaling products	products when the fellowing conditions are met	
10		· · · · · · · · · · · · · · · · · · ·	Hamufanting from fabrica, not	
Bo. is ze	dollars, tuckers, fallis, bedicis- fronts, inhois, cuffs, flouncho, ymber mal aimi- lar necessarism not trimmingo tor wesserish and public wesserish and		embroidered, the walus of which aren not exceed eye of the walus of the states of the fintened product (1)	
1	nmbrent des est			
61,09 61,10	Caranta, caract- noite, aucoember- holte, branes from hereas, mestedopes, gartera and the like (including ouch mitiched of knitted or ore- chelod fabric), whether or not electic gloves, mittens, mitte, mackings, noch and nockettes, noch and nockettes, por barry knitted or openhete goods or openhete goods		Manufacture from yarm (*)(*) Hanufacture from yarm (*)(*)	
44 61.10	Pire reminists nquirment of cloth covered by foli of njumining polyenter		Manufacture from uncontrol cloth which the value does not expend 40% of the value of the finished product (1) (4)	
61.11	Made up accementies for artirian of apparel (for example dross shields, shoulder and other pade, belts, siffs, sleave protectors,		Manufacture from yers (1)(2)	

⁽¹⁾ Tribmings and accommodes used (excluding limings and interlining) which change tariff became do not remove the originating status of the product chimined if their weight does not exceed the of the total weight of all the textile materials isnorporated.

(4) These provisions do not apply where the products are obtained from printed fabric is accommode with the conditions shown in bigs 8.

blained	Working or processing that does not confer the status of originating products	Working or prosenting that employed the status of originating
escription		products when the following conditions are met
g ruge and		Manufacture from unblegched yerm of Chapters 30 to 36 (1)(2)
i, table linen, inen end kitchen irtnine end other in ertioles; not red		Nanufacture from unblemened single yern (1)(2)
n, toble linen, inen and kitchen yrteine and other ng erticler; red		Mnmufanture from fabrica, not embroidered, the volue of which does not exceed 40% of the value of the finished arching
I hope, of a kind the pooking of	•	Manufacture from sheminal products, textile mile or from antural textile fibres, discontinuous sancoré (ibras or their wests (i)(2)
ne, noilo, unn-blinde, d comoing goods	·	Birufenture from minde unblenched sere (1)(2)
de up textile finaliding drame }		Finalington in which the value of the products used does not named does not the value of the finished product
with outer moles re of rubber or al pleatio	Mnnufacture from enanuhites of uppara affixed to inner sales of to other sole nemponents, but without outer soles, of any material exonat metal	
with outer onlesser or commonities for the common of the c	Mnmifacture from resemblies of uppers offixed to inner whice or to other mole components, his without outer moles, of any material example wetal	
with outer solos or nort	Mamminature from nemembling of uppers offixed to inner soles or to other sole components, but without outer soles, of any material except metal.	
icin	il plantin h outer molon	h outer and an increase the components of the co

^(*) For modures obtained from two or more textile moteriale, this rule does not apply to one or more of the mixed textile meterials if its or their weight does not exceed 10% of the total weight of all the textile meterials incorporated.

⁽⁸⁾ These provisions to not apply where the products are obtained from printed fabric in apparelment of the the top filling shown in liet By

	Products chining	working or proceeding that does	working or processing that unpfore the utatus of eriginating
Tariff bending	Penoription	originating products	products onen the faitnmens sincittions are met
64.04	Postwerr with outer soles of other materials	Enriforbire from anomabiles of uppers affixed to inner soles of to other sole components, but without outer soles, of any material except metal.	
65,0)	Palt hate and other falt headgars, being headgars made from the fait head and plateaus falling within heading No 65-01, whether or not lined or trimmed		Munufacture from textile fibres
67.05	linte and other handgear (including hair nate), buitted or archited, or ands up from lane, falt or other textile fahrie in the place (but not from artiph), whother or not lined or tribused		Hamminothire wither from years of from tertile fibres
66.01	imbrolles and mun- shedes (including mulking-stick unbrellas, unbrolle tente, and garden and smiller umbrelles)		Name facture in which the value of the products used for not exceed 10% of the value of the fimished preduct
on 70.01	Cnot, rolled, drawn or blown glass (including finshed or wired glass) cut to shape other than rentangular shape, or heat or otherwise worked (for example, edge worked or engressed) whether or not surface ground or polished insulating glass	Manufacture from drawn, east or rolled glass of hemdinge nos 70,04 to 70,06	
70.08	Unfaty glass consisting of toughered or laminated glass, shaped or not	Manufacture from drawn, each or rolled glane of headings for 70.04 to 70.06	
70.09	final mirrors (including rear-view mirrors), unfremed, framed or backed	Naturesture from drawn, onet of rolled gines of headings less 70,04 to 70,06	Ennufacture in which the volue
71.15	Articles consisting of, or incorporating, pearing, precious or semi-precious stones (natural, synthetic or reconstructed)		Hamufacture in which the years the products used does not esse 30% of the value of the finished product (*)

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

	Products obtained	Werking or progesting that does	working or processing that
intiffiend ing	Description	Werking or processing that does not center the cities of originating products	products when the fallewing
73.07	Dicoms, billets, sinbs and sheet- bars (including timplate 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 soils re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of beading No 73.07 or 73.08	
73.10	Bore and rode (including wire rod), of iron or steal, hot-rolled, forged, extruded, cold-formed or cold-finished (liminding precision-made), hollow mining drill steal	Manufacture from products of heading No 73.07	
73+11	Angles, shoped and santions, of iron or steal, hot-rolled, forgad, extruded, cold- fermed or cold-finished sheet piling of iron or steal, whether or not drilled, punched or made from assembled elements	Namufacture from products of headings Ros 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 of 73.13	
73.13	Sheets and plates, of iron or steel, het- rolled or cold-rolled	Manufacture from products of headings New 73.07 to 73.09	
73+14	Iron or steel wire, whether or not coated, but not insulated	Hanufacture from products of bonding No 73:10	
73.16	Railway and transway track construction waterial of iron or steel, the followings rails, obsoletel, errors, witch blades, crossings (or frogs), crossings (or frogs), crossings pieces, point rode, rack rails, nleepers, fish-piates, obsire, obsire, obsire, obsire, obsoletel, rail olips, had-plates, ites and other material specialized for joining or fixing rails		Manufacture from products of heading No 73.06
73.18	Tibes and pipes and blunks therefor, of iron (other than of cast iron) or steel, excluding high- presents hydro- elestric conduits		Manufacture from products of headings Nos 73.05 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

	Producin ohtainol	working or proposesing that done	Working or proceeding that conferm the cities of citiesting products when the fellowing
natome natifi anding	Panor ipti na	not confor the elector of originating products	quittilen are sat
74.0)	Wrought bars, rods, outles, shopes sud sections, of derect couper wire		Monufacture is which the volue of the products used does not exceed \$1.10 the value of the finished product (1)
74.04	wrought plates, sheets and strip, of copper		strustenture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.05	Copper foi) (whether OF not ambrened, cut to shape, perforated, coated, printed, OF		Honufacture in which the value of the producte uned done not exceed the following value of the finished product ()
	backed with paper of other reinforcing materiall, of a thickness (evolution out that it is not the control of t		
74,06	Copper powder and		Hamminature in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.07	Titles and pipes and blooks therefor, of copper believ here of copper	•	Monufacture in which the value of the products used does not average of the finished product (1)
74.08	Nibs and pips fittings (for exemple, joints, ellows, sockets and finance), of copper		Manufacture in which the value of the graduota used does not exceed 50% of the value of the finished product (1)
74.09	Ronervoire, tanke, vote and similar containers, for any material other than		Name factors in which the walue of the products used does not exceed 50% of the value of the finished product (*)
	n-sepronned or liquified goal, of copper, of a capacity exceeding 190 l, whether or not lined or heat-immilated, hat not fitted with mechanical or thermal equipment		Hamifacture in which the value
71.10	Stranded wire, ombles, cordings, repos, platted bends and the like, of copper wire, but evaluating inmulated olectric wires and oables		the product where the finished product ()

⁽¹⁾ These provisions do not apply where the products are obtained from products which have sequired the status of originating products is accordance with the conditions laid down in Lieb Re

	Products obtained	wanted or processing that 4000	Warwing or propunsing that
Cuminas Tariff hending	Description	working or processing that does not confer the status of originating products	confers the statue of originating products when the following conditions are set
74,11	douze, cloth, grill, natting, fencing, re- infercing fabric and similar materials (including endless bands), of copper wire		Monufacture in which the value of the products used dose not exceed 50% of the yalwe of the finished product ()
74.12	Expanded metal, of copper	• .	Manufacture in which the value of the products used dose not exceed 30% of the value of the finished product (1)
74-13	Chain 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 (1)
74.14	Naile, tanke, staples, hook-naile, spiked oramps, stude, spikes and drawing pine, of onpuer, or of iron or steel with beads of oppper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*)
74.19	Bolts and nuts (including holt ends and notew etads), whether or not threaded or tupped, and cornen (including morew hooks and sorew rings), of copport rivets, ootters, ootter-pins, washers and spring washers, of oopper		Minufacture in which the walue of the products used does not exceed 50% of the yalue of the finished product (*)
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 (1)
74.17	Cooking and heating apparatus of a kind uned for desestio purposes, not electricully 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 ()
74.16	Other articles of a kind commonly used for domestic purposes, sanitary were for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the producte used does not exceed 30% of the value of the finished product (1)

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

x-x -, /	Padana minima	Working or propositing that does	Weighten or promoting that under the marking
nriff onding	Benoription	net confor the strine of originating products	brings tibing use may
74.19	Other articles of nopper		Number to bit by the value of the products used does not exceed 5th of the value of the finished product (1)
75.02	wearable burn, roda, median, whaten and median, of blokali		the product in which the value of the product trust does not exceed the product the velue of the finished product (1)
75.03	ntobel wire Annught platen, obsolu and atting of alchelit alckel folls atchel powders and Caken		Punusonature in which the walue of the products used does not exceed SIS of the walue of the fluished product (1)
75.04	powders and times. Things and pipon and bingin therefor, of nickel halles have, and tube and pipon fittings (for example, jointh, lather, accordent and flonges), of utotal		innufacture in which the vetue of the products used does not exceed 50% of the value of the finished product (1)
75.03	Plantro-plating anadom, of minkel, wrought or mammau, ht. taniming those produced by electrolysis		Monuforbirs in which the value of the products used does not exceed 50% of the value of the finished product ()
75.06	Other articles of stokes		Manufacture in which the value of the products used done not screen yes of the value of the finished product (1)
76.02	#rought burn, rada, angles, shapes and mosticine, of aluminium; aluminium		Manufacture in which the value of the products used does not except 30% of the value of the finished product
76.0)	wrought platen, choose and strip, of aluminium		innufrature in which the value of the products used does not excee 50% of the value of the finished product
76.04	Aluminium foil (whether or not emboased, out to shups, perforated, unstad, printed, or		Manufacture in which the walus of the products used does not excessor, of the value of the finished product
	banked with paper or other relations of other relations and ended to the thickness of end the thickness of excluding pay backing and aroseuting 0.20 mm		
76.05	Aluminium pomiera and flokan		Hunufnoture in which the value the products used does not excepted for 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 haid down in Link B.

	Products oblained		Working or presenting the
Cuntoms Toriff hending No	Description	Working or processing that deep met confer the winter of originating products	conform the status of cridin products when the fallows ponditions are met
76.06	Tubes and pipes and blanks therefor, of aluminium; hellow bars of aluminium		innufacture in which the wal the products used does not a 50% of the value of the fini product
76.07	Tibs and pipe fittings (for example, joints, elbows, sockets and flanges), of wluminium		Hunufacture in which the val the products used does not a 50% of the value of the fini product
76.08	Otructures, complete or incomplete, whether or not anaemlied, and parts of atructures (for example, hougars and other buildings, bridges and bridge-engtions, towers, lattice masts, rose, roofing frameworks, door and window frames, balustrades, pilters and columns), of aluminium; plates, cootines, tuhon and the like, prapared for use in structures, of aluminium		Manufacture in which the val the products used deem not e 50% of the value of the fimi product
76.09	Inservoirs, tanks, vate and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 190 1, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the val the products used does not a 30% of the value of the fini product
76.10	Canks, druss, onns, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a decoription commonly used for the conveyance or packing of goods		Manufacture in which the wal the products used does not a 30% of the value of the fint product
76.11	Containers of aluminium for compressed or liquified gas		Ennufacture in which the wal the products used does not e 50% of the value of the fini product
,	•	•	,
	•		•

Products obtained		Working or processing that does	Working or pronounts that numbers the status of originating
Cuntome Tariff hending	Pesoription	net confer the sentus of criginating products	onuditions are set
1io	Stranded wire, online, ourdage, repeat, plaited hapdu and the like, of aluminium wire, but excluding invalled a legitic wires and seles		Manufacture in which the value of the products used does not exceed first of the value of the finished product Manufacture in which the value of
76.13	Onure, sloth, krill, netting, reinforcing fabric and similar materials, of alteninius sire		the products used dose and account products used dose the finished
76.14	Expanded metal, of alternium		tim products used does not execut 50% of the value of the finished product
76.15	Artision of a kind commonly uncd for domestic purposes; nonitary ware for indoor use, and parin of such articles and when, of		Manufacture in which the value of the preducts used does not econed but of the value of the finished product
76.16	nluminium Other articles of aluminium		Mnnufacture in which the value of the products used does not saces 50% of the value of the finished product
77.02	Wrought barn, rodn, nuplen, chapen and neation, of magnesium; megasaium wire; wrought platen, mache and stripe of magnesium; magnesium foil; reapings and chavings of uniferm size; powhers and flakes, of magnesium; tabes and pipes and blanks therefor, of magnesium; hollow bars of magnesium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product. Manufacture in which the value of the finished products.
77.0)	Other articles of magnesius		the products used does not ago. 50% of the value of the finished product
78.02	Wrought bare, rode, angles, shapes and sections, of lead; lead wire		Manufacture in which the value the products used does not exce 50% of the value of the finishe product (')

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

***************************************	Products obtained	Working or proceeding that does	Working or processing that
Customs Teriff hending No	Devertytion	not confer the status of criginating products	preducts when the fattewing conditions are not
76.03	Wrought plates, sheets and strip, of lend		Hanufacture in which the value of the products used does not exceed 50% of the value of the finished product ()
78.04	Innd foil (whather or not embourned, out to shape, perforated, conted, printed, or backed with paper or other rainforcing material), of a waight (excluding any backing) pot exceeding 1700 kg/s/1 lead powders and flakes		Hammfnoture in which the value of the producte used does not exceed 50% of the value of the finished product (1)
78.05	Tubes and pipes and blanks therefor, of leads hollow here and tube and pipe fittings (for example, jointe, elbows, sockete, flanges and 3-bends)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
78.06	Other articles of lead		Manufacture in which the value of the products used does not excee- 50% of the value of the fintehed product (1)
79.02	Wrough's bars, rods, angles, shepse and sections, of sine; sine wire		Manufacture in which the value of the products used does not excess 50% of the value of the finished product
79.0)	Wrought plates, sheets and atrip, of zinc; time foil; zinc powders and flokes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.04	Tibos and pipes and blanks therefor, of sinci hallow bars, and tube and pips fittings (for example, joints, elbows, ecokets and flanges), of zinc		Manufacture in which the value of the products used does not excee 50% of the value of the finished product
79.03	Outlers, roof capping, skylight frames, and other fabricated building components, of sino		Manufacture in which the value of the products used does not exces 50% of the value of the finished product
79.06	Other articles of size		Ennufacture in which the value of the products used does not excee 50% of the value of the finished product
	,		·

^{(&#}x27;) 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 Liet B.

BO.02 Wrought barn, rode, angless shipper and mentions, of tin; tin wire BO.03 Wrought plates, sheats and strip, of tin BO.04 Tin fail (whather or not ambonsed, out to charse, perforated, conted, printed, or backed with paper or other raimforcing material), of a weight (excluding any backing) not aromaing 1 kg/m; iin penders and flaken BO.05 Tubes and pipes and binake therefor, of tin; bollow bars, and time	ting or promometing that deed not confer the minimum of originating products	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product. Manufacture in which the value of the product used does not exceed 50% of the value of the finished product. Nanufacture in which the value of the product used does not exceed 50% of the value of the finished product. Manufacture in which the value of the products used does not exceed 50% of the value of the finished product.
80.02 Wrought barn, rodn, angles simpler and sections, of ting tin sire 80.03 Wrought plates, sheets and strip, of tin 80.04 Tin foil (whether or not selpansed, out to shape, perforated, conted, printed, or backed with paper or other rainforcing material), of a weight (excluding ony backing) not secending 1 kg/m; tin penders and flaken 80.05 Tubes and pipes and blunks therefor, of ting hellow bars, and tubes and seed sheet fittings (for		the products used does not product from the value of the finished product. Handfacture in which the value of the product used does not exceed product. Handfacture in which the value of the products used does not exceed 30% of the value of the finished product. Manufacture in which the value of the products used does not exceed 30% of the value of the finished product.
80.04 Tin foil (whether or not emboned, out to chape, perforated, conted, printed, or backed with paper or other rainforcing material), of a weight (excluding eny backing) not exceeding 1 kg/m; its penders and flaken Tubes and pipes and blushe therefor, of ting hellow bers, and tubes and content for the fittings (for		the products used does not escand 50% of the value of the firstend traduct. Namufacture in which the value of the products used does not exceed 30% of the value of the finished product. Manufacture in which the value of the does not escand the constitute in which the value of the constitute used does not escand
amboned, but to chape, perforated, control, printed, or backed with paper or other rainforcing material), of a weight (excluding only backing) not exceeding 1 kg/m'; its penders and floken 80.05 Tubes and pipes and blushe therefor, of ting bollow here, and tubes of the control of the contr		the products used dose sol various 50% of the value of the finished product Minufacture in which the value of the constitute in which the value of the constitute used dose not exceed
80.05 Tubes and pipes and himks therefor, of time hellow hers, and tube and subset fitting (for		TERTER TON BROWN MARKET MENALTHAN
example, joints, elhows, nockets and (langes), of the		product
82.05 Interchangeable tools for hand tools, for machine tools or for power-open red hand tools (for example, for promoting, stamping, drileling, temping, threading, boring, bronching, milling, cutting, turning, dremning, marticing of more more for for first for for first for mind for mind and for maching, astrusion dies for matel, and rook drilling bits	•	Working, processing or mesently in which the value of the metericle and parts used does not exceed 40% of the value of the finished product (
82.06 Knives and outling blades, for machines or for mechanical applicates		Working, proceeding or assembly in which the value of the materials as parts used flow so the value of the finished product (

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

Products obtained		Working or pronounting that door	Marking or proposing that
Distance Tariff heeding	Description	not confer the status of originating products	senfore the status of orthinating products when the following conditions are set
ex Chapter B4	Boilers, machinery and mechanical appliances and paris thereof, excluding refrigeration and other) (so 64.75) and earling mechans, including furniture specially designed for naming machines (se 87.84.41)		Working, proceeding or a needly in which the value of the exteriols and parts used does not expeed 40% of the value of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, proceeding or essently in which the value of the non-originating materials and parts used from not exceed 40% of the value of the finished product, and provided that at least 40% in value of the materials and parts (1) used are originating products
ox 84,41	Sewing machines, includ- ing furniture for sewing machines		Working, proceeding or assembly in which the value of the non-originating materials and parts usedoes not accord 40% of the value of the finished product, and provided that:
			(a) at least 50% in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products, and
			(b) the thrond tension, crocket and signag sechanisms are originating products

⁽¹⁾ In determining the value of products, materials and parts, the fellowing must be taken into accounts

⁽a) in respect of originating products, meterials and parts, the first verifiable price paid, in case of cale, for the said products on the territory of the country where working, proceeding or assembly is carried out;

⁽b) in respect of products, materials and parts other than those referred to under (a), the provisions of Article 4 of this Protocol determining)
(i) the value of imported products,
(ii) the value of products of undetermined origin.

Producto obtained		Working or presenting that dose	Working or proceeding that engine the chains of all ginesing
flustoms Yariff bending Ro	Description	net confer the nintur of eriginating products	products when the following counstions are met
ex Chapter 85	Electrical machinery und equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, procumbing or nemembly in which the value of the non- originating selected and parts ups do not agreed 40% of the value of the finished product
85.14	Microphones and stands therefor: loudspankers; audis-frequency electric emplifiers		Working, proceeding or ensembly in which the volum of the non- orlainning entertals and parts used does not exceed 40% of the value of the finished product, and provided that;
		·	(a) at least 50% in value of the materials and perio (1) used are originating products, and
			(h) the value of the non- originating translators used does not exceed 3% of the year of the finished product ()
89.15	Radiotelagraphic and radiotelaphonic truns- minnion and reception apparatum; radiobrandosst- ing and toleviation trumminion and reception	!	Working, proceeding or seemably it which the volum of the non-nrighted materials and parts used does not exceed 40% of the value of the finished product, and provided that
	Apparatus (including receivary incorporating nound recorders or reproducers) and tales		(a) at least 50% in value of the materials and parts () used are originating products, and
	vision comerce; radio navigational aid apparation, radar apparatus and radio remats control apparatus		(b) the value of the non- originating translators used does not exceed 1% of the value of the finished product (*)
hapter Ad	Hailway and tramway lood- motiven, relling-stock and parts thereof; rail- way and trammy track fixtures and fittings; traffic algoralling equip- ment of all kinds (not electrically powered)		Working, processing or assembly to which the value of the saterials 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 eccounts

(a) in respect of originating products, materials and parts, the first verifiable price paid,
in ones of sale, for the end products on the territory of the security where werking, proceeding
or anomably is carried out;

(b) in respect of products, materials and parts, other than those referred to under (a), the previous
of article t of this Protocol determining:

⁽i) the value of imported products,
(ii) the value of products of undetermined origin;

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

Products obtained		Werking or pressenting that does	Warning or proceeding that
Cuntime Tariff hending lia	Description	not soufier the endus of originating products	nonform the status of originating products when the following conditions are set
ex Chapter 67	Vehicles, other than rail- way or trammay rolling- mtock, and parts thereof, excluding products of heading No 87.09		Marking, propending of antendly in which the value of the materials and parts used does not exceed 40% of the value of the finished president
87.09	Notor-cycles, nuto- cycles and cycles fitted with an nuxliary mator, with or without side- cers; side-cers of all kinds		Forking, proceeding or annowhly in which the value of the non- originating materials and parts used does not exceed 40% of the finished product, and provided the at least 50% in value of the materials and ports () used ere originaling products
ex Ohapter 90	Optical, photographic, cinemategraphic, measuring, checking, precision, medical and surgical instruments and apparetue and larts thereof, schuding products of heading No 90.05, 90.07, 90.08, 90.02 or 90.26		Working, proceeding of assembly in which the value of the materials and partit used does not exceed 40% of the value of the finished process.
90.09	Refracting telescopes (monocular and bino- cular), prismatic or not		Working, processing or essethly in which the value of the nor originating metarinis and parts and does not areaed 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
90.07	Photographic cameras; photographic flachlight apparatus		Working, processing or ansembly in which the value of the non- originating materials and parts used does not exceed 40% of the walue of the finished product, and provided that at least 50% in value of the materials and parts (used are originating process.)
	·		

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

 ⁽a) in respect of originating products, materials and parts, the first verifiable price point, in case of sale, for the said products on the territory of the ceuntry where working, processing or assembly is carried out;
 (b) in respect of products, materials and parts, other than these referred to under fal, the provisions of Article 4 of this Protecol determina;

⁽¹⁾ the value of imported products,
(11) the value of products of undetermined origin.

Products obtained		Working or procuning that deep	morning or processing that
Chinlons Tariff handing	Desuription	not nonfor the nintus of originaling products	predicts the nerves of the failuring conditions were met
90.08	Oinematographic camerus, projectors, sound recorders and cound reproducers; any combination of these articles		Working, proceeding or nearmally in which the value of the inter- originaling materials and jarte unai does not extend 40% of the value of the finished provided that at least 50% in a value of the materials and parts uned are originaling products.
90.12	Compound optical micro- scopes, whather or not provided with means for photographing or project- ing the image		Working, processing or nessesty 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 tox in value of the materials and jerts (1) used are originating products.
90.26	Que, liquid and elec- triesty supply or production seteral calibrating meters there- for		Wherking, proceeding or annembly in which the value of the non- criptinating miteratis and paris und does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and paris (1) used are originating products
Oherter 91	Clocks and watches and parts thereaf, expluding products of heading Me 91.04 or 91.08		Working, processing or sensesbly in which the value of the entertals and parts used done not exceed 40% of the value of the finished pro- duct
91.04	Other elecks		Working, proceeding or neembly in which the value of the ora- originating materials and marks used does not asceed 40% of the value of the finished product, and provided that at lenst 50% in wall of the materials and parts (*) were originating products

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

⁽a) in respect of originating products, materials and parts, the following must be taken into accounts in case of entry products, materials and parts, the first vorifishle prime raid, in case of eals, for the said products on the territory of the country where working, processing or assumbly is carried out;
(b) in respect of products, materials and parts, other than those referred to under (u), the provisions of Article 4 of this Protect determinings
(i) the value of imported products,
(ii) the value of products of undetermined origine

Products obtained			Working of processes the
Cuntome Tariff hending Ka	Demoription	Working or processing that does not confer the status of originating products	conferm to statum of originating products when the following conditions are set
91.08	Clook movements, emeambled		Working, proceeding or consisting the white the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that of lead 10% in value of the materials and parts (und are originaling products
Ohnrter 92	Numical instruments; sound incorders and reproducers; tolevision image and sound recorders and reproducers, magnetic; parts and accessories of such art- icles; excluding products of heading No 92,11		Northing, proceening or annumbly in which the value of the non- originating materials and parts used does not decread 40% of the value of the finished product
92.11	Oramophones, dictating machines and other cound recorders and repreducers, including recordplayers and taps docks, with or without sound-heads; television image and sound reproducers, magnetic		Working, proceening or ansembly to which the value of the accuration ting materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% to value, of the materials and print
napter 93	Arms and ammunition; parts thereof		(b) the value of the nun- originating transistors used done not exceed) of the value of the finished pro- duct (4) Manufacture is which the value of the products used done not exceed to the value of the finished

^[1] In determining the value of products, materials and parts, the following must be taken into accounts

 ⁽a) in respect of originating products, materials and parts, the following must be taken into seccusive in case of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, proceeding an assembly is carried out!
 (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining;

 (i) the value of imported products,
 (ii) the value of products of undetermined origins

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

Products elections		Working or processing that does	working or , rensented that
Cue tome Turiff heading No	. Demoription	not confer the status of originating products	enifern the elatur of colginating products which the following emphitions are set
96.02	Other broom and brinhes (including briches of a kind used as mores of machines); joint rollers; squieges (other than roller squeeges) and more		Manufacture in which the value of the products used does not crosed SON of the value of the finished product
97.03	Other toys; working models of a kind uned for recreational purposes		Minufacture in which the value of the preducts used does not exceed 50% of the value of the finished product
98,01	Buttons and mitton moulds, stude, suff-links, and press-factoners, including many featoners and press-stude; blanks and parts of such art- ioles		Manufacture in which the value of the products used done not excess 50% of the value of the finished product
98.08	Typewriter and mimilar ribbans, who'her or not on epoclo; ink-mads, with or without boxes		Ennufacture in which the value of the products used does not wrosed 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

Description Book Description Description Description Description Description Incorporation of non-thirming executive and part to be formation of non-thirming executive and to be confirmed and in the production of non-thirming executive and to be confirmed and in the production of non-thirming executive and to be confirmed and in the production of non-thirming executive and to be confirmed and in the production of non-thirming executive and to be confirmed and in the product of the confirmed and in the co	Televis, page 15	finished products	Working or proceeding
and party in lett of the content of 19.00 and in the products of headage 1.3 1.97 and in the products of the chemical hard headage 1.3 1.97 and the products of the chemical hard headage 1.3 1.97 and the products of the chemical hard headage 1.3 1.97 and the products of the chemical hard headage 1.3 1.97 and the products of the chemical hard headage 1.3 1.97 and the products of the chemical hard headage 1.3 1.97 and the products of the chemical hard headage 1.3 1.97 and the products of the chemical hard headage 1.3 1.97 and the hea	Tariff Hending	Description	of colginating products
Increase and a compared to the compared of the value of the content of the compared of the content of the conte			and party in beliefe, and the party in appliance, etc., of Chapter 14 to 27 is appliance, etc., of Chapter 14 to 27 is noticed and rational of headens in 73, 17 belief and in the products contained to contain and in the products of an all one their status of erisinating products, provided that the value of these products, provided that the value of these products done not exceed 1% of the value of
Proposed maintains and products of the chemical and allied topicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemicality. (as 31.0) and contains and products of the chemical and allied topicality. (as 31.0) and contains and cont	13.07	Incul natural kuma, restas, gum-restas mas	the volum of the named to exceed 504 of the
Prepared mentard 22.09 Entry of an elcoholic strength of less than 50° Ex 25.09 Farth coloure, calcined or poedered than 50° Ex 25.19 Ex 25.19 Ex 25.19 Ex 25.19 Ex 25.19 Ex 25.10 Ex 25.	ng 15,10	fatty nicohole	T.
which the special products and properties are compared to the special point of the value of the special trip of trip of the value of the special trip of	1	Prepared mentard	
ex 25.19 Rich anguared by suwing, of a thickness and exceeding 25 cm ex 25.16 Granite, perphyry, hannit, memistance and other monomental and halling atoms, natural distributions of thickness and exterious and characteristics 25 cm ex 25.18 Ex Chapters 28 to 37 Ex Chapters 1 Products of the chemical and allied indivision contents and include and including tyread dolomits; and included indivision crediting colleting, animalism onleium phosphates, tyread thermically (nx 31.0) and sussential indivision crediting colleting fruit; tyread thermically Ex 33.01 Expension of the chemical and powdored natural eluminium onleium phosphates, tyread thermically Ex 33.01 Expension of the chemical products other than refined tail oil (or 38.05) and sulphate turpentine, refined tail oil (or 38.05) and sulphate turpentine, refined and products other than refined tail oil (or 38.05) and sulphate turpentine, refined and products other than refined tail oil (or 38.05) and sulphate turpentine, purified Ex 38.07 Refined tail oil 39.09 Refined tail oil 30.09 Refined tail oil 30.00 Refine	1	Whinky of an alcoholic strength of less than 50°	and in which the value of the non-artemating
ex 23.16 Oranite, porphyry, hannit, numietone and other mousenth in and hiriding mions, of a thickness according 20 cm. Oranite, porphyry, hannit, numietone and other mousenth in and hiriding mions, of a thickness according 20 cm. Oranite mousenth in and hiriding mions, inquared by marking, of a thickness according 20 cm. Oranite including the minimal of a thickness not according 20 cm. Oranite including the common and alled including the michael and alled including the michael and notice and other middle and michael and mi	ex 25.09	Earth colours, calcined or postered	enrth colours.
ex 25.18 Calcined dolumite; agglemerated do omite (including terred delomite) ex Chapters 20 to 37 Products of the chemical and allied industrial exclusions and chief products and product industrial excluding calcined, arising and control industrial excluding and control industrial excluding and exceeding for the chemical and natural allied industrial excluding and question in their than of circus fruit, terponolass (ex 33.01) ex 31.03 Calcined, crushed and pondered antural aluminium enclaims phosphates, tranted thermically ex 33.01 Economical or crushed and pondered antural aluminium enclaims phosphates, tranted thermically ex 30.05 Refined tall oil (ex 30.05) and sulphate turpentine, refined sulphate turpentine, refined ex 35.07 ex 36.07 Sulphate turpentine, purified ex 39.02 Imposer film ex 39.03 Imposer film ex 39.04 Imposer film ex 39.05 Artificial plantic meterials, calculates films of incomers (ex 35.02) ex 39.07 Imposer film ex 39.08 Imposer film ex 39.09 Imposer film ex 39.00 Imposer film ex 40.00 Imposer film ex 40.00 Imposer film ex 40	em 25.15	Karble aquared by suwing, of a thickness not exceeding 25 cm	grinding and cleaning of markins in the marking not further earked them roughly aguired or equared by easting of a thickness exceeding 25 cm.
Exchapters 28 to 37 Exchapters 28 to 37 Exchapters 28 to 37 Products of the chemical and allied industrial exchange and interpolation excluding calcined, annohulation embedded thermically. (ax 31.03) and sewential attimether than of citrus fruit, temperature and powdered natural eluminium entoisem phosphetes, tranted thermically Exchapter 36 Excepter 36 Excepter 36 Excepter 37 Excepter 39 Chapter 30 Excepter 39 Chapter 30 Chapter 3	#R 25,16	nther menumental and building atoms, industry to the second of a thickness hot	much stone not further morked than roughly
industries excluding calcined, anisoted and powdered natural and powdered natural and powdered natural and powdered institution of circumstances, the product of the natural anisoted in the circumstances of the natural anisoted in the circumstance of the natural anisoted product of the natural anisoted in the circumstances of the natural anisoted in the circumstance of the natural anisoted in the circumstance of the natural anisoted in the circumstance of the natural anisoted in the circumstances of the natural anisoted in the circumstances of the natural anisoted in the natural anisotes of the na	ex 25.18	Calcinna delumites agglemerated de outte	Calcination of unworked dolomits
natural aluminum ontains phosphates, trented thermically Example of the properties of the product of the produ		industries excluding calcined, namebut and powdered matural niminium muleium phosphates, treated thermiculy, (ax 31.03) and essential asis other than of sirtus fruit,	of the non-neighboring products the count not exceed 70% of the value of the finished
terponnian Attificial plantis unterials, deliulese ethere and eaters, artificial resins and films of inomers (ex 39.02) ex 39.02 Innomer film terponnian Artificial plantis unterials, deliulese ethere and eaters, artificial resins and films of inomers (ex 39.02) Ex 39.02 Innomer film terponnian Aindianous chemical products, other than non-injunction materials used from not fine finished product. Working or processing in which the value of the finished product. Fafining of crude tall oil. Furtication connisting of the distillation or refining of raw sulphate turnentine. Working or processing in which the value of the non-injunction connisting materials and the non-injuncting materials used the non-injuncting materials used product. Innufacture from a thermoplantic partial sait which is a copplymer of ethylene and mateory!	nx 31.03	natural aluminium onlaium phosphates.	natural atominton calcium promporters
then refined tail oil (ex.)A.05) and sulphate turpentine, refined sulphate turpentine, refined sproduct. Refined tail oil Refined tail o	•# 33.01		eitrum (ruit.
ex 36.07 Sulphate turpentine, purified ex Chapter 39 Chapter 39 Artificial plantic unterials, calculuses others and enters, ertificial resime and articles made of these materials, excepting films of innosers (ex 39.02) ex 39.02 Fenomer film Figure 1.00 Figure 2.00 Figure 2.00 Figure 2.00 Figure 3.00		than refined tail oil (ex 30.05) and	the non-originating materials used acre not exceed 20% of the value of the finished
Artificial plantic unterials, calculate the formula of raw suiphate turnentine. Chapter 39 Chapter	12 30.09	Refined tall oil	Refining of crude tall oil.
Chapter 39 ethere and entere estitional resime and articles made of these materials, exceed 20% of the value of the finished films of ionomers (ex 39,02) ex 39,02 Tenomer film Teno	ex 36.07	Sulphate turpentine, purified	or refining of raw suiphate turpostine.
which is a copplymer of othylene and metaprysis		ethere and enters, artifictal resins and articles made of these materials, excepting	the non-priginating materials used does not exceed 20% of the value of the finished product.
mainly ains and codium.	ex 39.02	Ionomer falm	Numerature from a thermoplantin partial wait which is a copplymer of ethylene and metaerylise acid partiy neutralized with metal idem, mainly aims and codium.

	Fint a to projects	
Customs Tariff Heading No	Description	Working or proceeding that confers the status of ariginating products
ex 40.01	Sinbs of crape subber for soles	lumination of orana mineta of netural subber.
ex 40.07	Rubber thread and cord, textile-covered	Municipation from rubbes thrend or cord.
ex 41,01	Sheep- and lamb-aking without the wool	inmoving weel from chasp- and lamb-okins in the wool.
ож 4.1.02	Retained bovine cattle leather (including buffale leather) and equine leather, except leather of heading New 41.06 to 41.08	Betauning of bosine cattle teather fineluding builded builters) and capture leather, not further propert than tannel
eπ 41.03	Notamond wheep and lambukin leather, except leather of heading New 41.06 to 41.08	Betanning of phosp and lambakta leather, not further prepared than toward
eπ 41.04	Retnined gont and kid skin lenther, axcept lanther of handling Now 41.06 to 41.08	Retnuning of good and kid akin leather, not further proposed than Landad
ex 41.05	Other kinds of retained leather, except leather of having Nos 41.06 to 41.08	Refiniting of other kinds of leather, not further trepared than tanned
es 43.02	Ammembled furnking	Blenching, dvelug, dreaming, cutting and massabiling of tonned or dreamed for whine
ex 50.03	Bilk waste carded or combed	Carding or combing moute with
ex 50.09) ex 50.10) ex 51.04) ex 53.11 ex 51.12) ex 51.13) ex 54.05) ex 54.07) ex 55.07) ex 56.07)	Printed fabrics	Frinting accompanied by finishing operations (bleaching, dreaming, drying, atemator, burling mending, marginghing, maniforting, marginghing, and forties the value of which does not exceed 47.5% of the value of the liminated product
x 59.14	Incandescent gas montles	Manufacture from timilar garmantie fabric
(0.86 xi	Articles of minte, including articles of aggiomerated minte	Manufacture of articles of plats
n 68.13	Articles of anheaton; articles of mixtures with a basis of subsetos or of mixtures with a binsis of subsetos and magnesium carbonate.	Hammingture of articles of ashertes or of mixtures with a bants of ashertes, or of mixtures with a bants of ashertes and asgressive carbonate
B 68,15	Articles of mice, including bonded mice applittings on a support of paper or fabric	Manufacture of articles of mice
x 70.10	Cut-glass bottles	Cutting of hottles the value of which does not expend 70% of the value of the finished product
70.13	Olnsowire (other than articles falling in Heading Ho 70, 11) of a kind commonly used for table, kitchen, tollet or office purposes, for indeer decoration, or similar uses	Cutting of glemmure the value of which does not exceed 50% of the value of the finished product or decoration, with the exception of milk-ecross printing, curried out antirely by houl; of hand-blown glemmure the value of which does not exceed 50% of the value of the finished product.
x 70.20	Articles made from glass fibre	Hanufanture from unworked dines fibre
x 71.02	Practicus and semi-procisus stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Hamifacture from unmorked previous and semi-

	Finished products	Working or processing that confors the weatur
Contains Tariff Hending No	Denociption	of originating products
ex 71.03	Synthetic or reconstructed prolims or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temperarily strung for convenience of transport)	Manufacture from un-arkad synthetic or reconstructed precious or semi-precious stones
ex 71.09	Silver and milver allows, including milver rit and platinum-plated milver, semi-manufactured	Holling, drawing, beating or grinding of unwrought eliver and nilver alloys
ex 71.05	Silver, including silver gilt and platinum- plated wilver, unwrought	Alloying or electrolytic aspectation of unwrought uilver and eilver alloye
ex 71.06	Rolled stiver, semi-manufactured	Holling, drawing, heating or grinding of unwrought rolled wilver
ex 71,07	Onl4, including platinum-plated gold, armi-manufactured	Bolling, densing, benting or grinding of unremight rold, including platinus plated gold.
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic meparation of unerought gold or gold alloys
ex 71.08	Rolled gold on bone metal or silver, nemi-manufactured	Bolling, drawing, braking or criming of unwrought roiled gold on bane metal or milver
*x 71.09	Platinum and other metals of the platinum group, sami-munufactured	Holling, drawing, beating or grinding of nurrought pintinum or other matals of the pintinum group.
ях 71,07 •	Plotinum and other metals of the platinum group, unerought	Alloying or electrolystic separation of unwrought platinum or other metals of the platinum group
9x 71,10	Rolled platinum or other platinum group metals, on buse metal or precious setal, nemi-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 eteels	
	- in the forms mentioned in heading Nos 7).07 to 7).1)	Manufacture from products in the ferms mentioned in heading No 7].06.
	- in the forms mentioned in heading No 73.14	Manufacture from products to the forms mentioned in heading No 73.06 or 73.07
ex 74.01	Unrefined copper (blister copper and other)	Smelling of copper melte
еж 74.01	Pefined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper mante or screp
ex 74.01	Copper alloy	Punion and thermal treatment of refined copper, copper waste or screp
ex 75.01	Unwrought nickel (excluding electro- plating anodes of heading No 75.05)	Refining by electrolymia, by funion or chemically, of nickel matter, nickel speice and other intermediate products of mickel metallurgy
ex 75.01	Unwrought nickel except nickel allege	Refining of masts by electrolymis, by melting or by chemical means of masts and serap

-	Finished Products	
Conting Tarter heading No	Noneriphion	Working or proposing that courses the state of asterior of asterio
ex 76.01	thiwrought aliminium	Manufacture by themsel or electrolytic transmen of unniloyed aluminium, where and scrap
ex 77.04	Borvillum wrought,	Relling, drawing or grinding of unerought barylling the value of which does not exceed 50% of the value of the fighted product
ex 78.01	Refined lend	Hamifacture by theiral refining free bulling
ex 81.01	Tungaten, wrought	Monufacture from unwrought tingeten the velue of which done not exceed 30% of the entire of the fintalish product
ex 81.02	Molybdenum, wrought	Remarkanture from unwrought molybdonum the value of which does not avasse 30% of the value of the finished product
•π 81 ₄ 03	Tantalum, wrought	Monufacture from unerought tentalum the velue of which larguest areaed 10% of the value of the finished product
ex 81.04	Other base metals, wrought	Remarketure from other burn metals, common at the training of training of the training of trai
⊕x 83.06	Indoor crammanta made from base matale other than statuetten	Warking or processing in which the value of the non-originating malaginia used does not exceed 10% of the volue of the finished product
84.06	Internal combustion pinton angines	Warking proceeding or appeality in which the value of the metarinia and party uses does not exceed 40% of the value of the finished product
ex 84.08	Engines and motors, excluding remotion angines and gas turbines	Working, proconning or accombly in which the value of the non-originating materials and parts used door not expect 40% of the value of the finished product, and provided that at least 50% in while of the materials and parts (!) one are originally products.
84.16	Calendaring and dimilar rolling machined (other than matal-working and metal-rolling machines and glass working machines) and cylinders thereof	Working, processive or namembly in which the value of the uncorridential materials and party used door not exceed 25% of the value of the finished product
ox fi4.17	Machinery, plant and similar in horntory equipment, whether or net electrically bented, for the treatment of saterials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, proceeding or assembly in which the value of the non-originating intertals and party used done not exceed 25% of the value of the finished product
84.31	Modelinery for making or finishing cellulosic pulp, paper or paperboard	Working, proceeding or acceptly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product

^() In determining the value of products, materials and parts, the following must be taken into accommiss

In determining the value of products, materials and parts, the following must be taken into according in rangest of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in onse of onle, for the raid products on the territors of the country where working, processing or accessing 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 undertermined origins

Vinioned products		Anthlia or pronounted that engines the atatha
Guntaing Teriff Heading No	Desgription	of uninimating products
84.))	Paper or paperhoard outting 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 until disc not exceed 25% of the value of the finished product
ex 64.41	Bewing machines, including furniturs specially designed for sewing machines	Merking, processing or assembly in which the value of the mon-originating meterials and parts used does not exceed 40% of the value of the flished product, and provided that!
		(a) at least MS of the materials and parts (1 mind for supplie of the head feater excluded) are originating products, and
		(b) the thread tenuing, prochet and sicks mechanisms are originating products
65.14	Miorophones and stands therefor; loude speakers; sudiofrequency sisotrie amplifiers	Working, processing or assembly in which the value of the comentiquesting materials and parts used does not exceed the finished product and provided that at least 100 of the materials and provided that at least 100 of the materials and parts used the originating products (1)
85.15	Redictelegraphic and redictelephonic transmission and reception apparatus; radio, breadcanting and television transmission and reception apparatus (including receivers incorporating amed recorders or reproducers) and television camerac; radio revigational aid apparatus, rador apparatus and radio resots control apparatus and	Working, processing or accountly 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 less 50% of the materials and north used eveloping products (*)
87.06	Parts and accommorism of the motor vehicles of heading New 87.01 to 87.0)	Working, proceeding or acceptly in which the value of the materials and parts used does no exercity 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 prine paid, in case of sale, for the said products in the territory of the country where working, processing or assembly is carried out;

⁽b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:

⁽i) the value of imported products,
(ii) the value of products of undetermined erigin

⁽²⁾ The application of this rule must not have the effect of allowing the exceeding of the permentage of 3% for the originating translaters laid down in blat A for the same tariff heading.

Customn Toriff Hending No	Pagerlytion	Sockling on properating that contributed the utaking of orthology products
еж 94,01	Chairs and other sants (other than these falling with): healing No 94.02) whether or not convertibl into beds, made of base metals	Working, processing or assembly in which unstuffed cutton clat: is used of a weight of fifter/m2 or less in the form rindy to use, of which the value does not exceed 25% of the value of the finished product ()
er 94.03	Other furniture of bane metal	Torking, proceeding or examply in which unstained souten cloth is used of a weight of journal or law in the form ready to use of which the major does not exceed 25% of the value of the Chimbed product (1)
ex 95.01	Artioles of tortoise-whell	Nanufacture from worred tortoiss-whell
eπ 95.02	Articles of mother of pearl	Manufacture from meriod mother of peerl
ок 95.03	Articles of ivory	Hamufeatore from worked Every
ex 95.04	Artinles of bone (excluding whalebone)	Maintfiniture from worked hime (excluding whelebone)
ex 95.05	Articles of hors, corel (natural or agglomorated) or of other enimal cerving material	Mamifacture from worked horn, coral (natural or agglemerated) or other animal corving material)
ея 95.06	Articles of vegetable curving material (for example, coroze)	Manufacture from worked variatable corving material (for example, sornes)
es 95.07	Articles of jet (and mineral substitutes for jet), neiver, mearschaum, egglemerated amber and agglemerated meerschaum	Manufacture from worked jet (and mineral muhititutes for jet), anter, morretisum, andiomerated amber and agglomerated moerached
еж 98.11	Smoking pipes, pipe bowls, of wood, root or other meterials	Manufacture from roughly shaped blocks

⁽¹⁾ This rule does not apply when the general rule of change of turiff heading is applied to the other non-originating parts which are part of the composition of the final product.

LIST

List of products excluded from the scope of this Protocol

Customs Tariff heading No	Description		
ex 27.07	Assimilated aromatic oils an defined in Note 2 to Chapter 27, of which more than 65% by volume distils at a temperature of up to 250°C (including mintages of petroleum spirit and benzole), for use as power or heating fuels		
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes		
ex 29.01	Hydrocarbons:		
	- acyclic - cyclanes and cyclenes, excluding azulenes - benzene, toluene, xylence		
•	for use as power or heating fuels		
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals		
ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax		
ex 38.14	Prepared additives for lubricants		

1. Exporter (Name, full milds 3. Consignee (Name, full add (Optional)		}	See notes profest be	No 🕰 000. Ince completing thi				
	Jirsa, country)	}		fore completing thi	form			
	Uresa, country)	2. Cember	te used in prefer		See rivies prortest before completing shis form			
	Uresa, country)	- `	,	entral trade bets	· cen			
				and				
			4		The second special con-			
			principle countries,	5. Country,				
			countries or territory countries of in which the products of destination originating		or territory			
6. Transport details (Option	nnal)	7. Remark	\$					
•			•	1	•			
packed, in- packed, in- dicate number of	d numbers ; Number and kind of	packages (*);	9	weight (kg) or other mea- aure (litres.	10. Invoices (Optional)			
articles of trate 'in hulk' as appropriate.				mª, etc.)				
					:			
ŀ								
	•			, ,				
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					ı			
11. CUSTOMS ENDORS	EMENT		12 5561411					
Declaration certified Export document (*) Form		Stamp	I, the undersi	ened, deciare i	E EXPORTER that the goods conditions re- tificase.			
lations of the expor- ting coun- try or ter- titory te- quire. Customs office Lissuing country or territory try or ter- titory te- quire.	Commission of the Commission o		Place and date	3 Internation of discussions	in erest des guidesplikes ereinde pleusp hijde			
Date Signatus	rad - navastan tietike pagd dispositist paga paga paga paga paga paga paga pag	,	broudistandasen at colorados eccuso	(Signature)	Příste nistro dillodosusodovaný i m oj			

13. REQUEST FOR VERIFICATION, 10	18 RESULT OF FERHICATION,			
	Verification carried out shows the this carrierate (1)			
	was issued by the customs milice indicated and that the information contained therein is securate.			
Verification of the authenticity and accuracy of this certificate is requested.	dues not meet the requirements as to authenticity and accuracy (see remarks appended).			
(Place and date) Stamp	(Flace and date)			
(Signature)	(Signature) (1) Insert X in the appropriate box.			

NOTES

- 1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
- 2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line musche 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

	EUR.	No A 000	000
	Sec nines excele	of he face completing th	ns (arm
	2. Application for a co	itilicate to be use	d in preferent
3. Consignee (Name, full address, country) (Optional)	Marie		e art til smilet skriedlerakti i dele
		and	
	4. Country, group of		
	enuntries or territr in which the produ are considered as originating	ry countrie	s or territory
6. Transport details (Optional)	7. Remarks	,	
		, ·	
			•
8. Item number; Marks and numbers; Number and kin Description of goods	d of packages (i);	9. Gross weight (kg)	10. Invoices (Option
· · · · · ·		or other mea- sure (litres, m ^a , etc.)	
		m-\ctc.)	
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A SUMBATION BY THE ENFORTER

under	rsigned, exporter of the goods described overleaf,	
ARE	that the goods meet the conditions required for the issue	of the attached confidency
		•
FY as	s follows the circumstances which have enabled these go	ods to meet the above conditions:
		a magazina an ara-dipagai madaga bandan makaga ban ar bina a ada magazina madaba ar dibina dibina dibina
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		projections and the contract of the contract o
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T the	ne following supporting documents (1):	
•	Commonweal designation of the common of the	ultili fire fire the the time of the control of the
•		ite kallen er en stat det betre trægen et det geten tot beste konstante og det en stat en trægen en tot en en
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		•
TAK	IKE to submit, at the request of the appropriate authoriticat require for the purpose of issuing the attached certificat of my accounts and to any check on the processes of a authorities;	es, any supporting evidence which these authorities e, and undertake, if required, to agree to any inspectantial and the above goods, carried out by the
FCT .	the issue of the attached certificate for these goods.	• •
	and topod of the attached scrimente for these goods.	
	•	
•	•	
	•	
		(Piect and date)
•	•	(Place and date)
•	•	(Piece and date)
•	***************************************	(Place and date)
		(Place and date)

⁴⁷⁾ For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacturer or to the goods re-exported in the same state.

Country of destination (1)

trade

ns on the other side.	FORM EUR. 2 No	between;) and			
	2 Exporter (Name, full olderes, country)	3 Declaration by exporter			
		I, the undersigned, exporter of the group 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. 5 Place and date 6 Signature of exporter			
ักรtruchั	Consignee (Name, full address, enuntry)				
TO) Illy the i					
(RECTO)	7 Remarks (*)	B Country of origin (')	9 Country of destination (
n read			in Gross weight (kg)		
(RECTO) Before completing this form read carefully the instructions on the other side.	[1] Marks; Numbers of consignment; Description of goods		the exporting country (*) resventication of the deciaration are		
9	(1) Insert the countries, groups of countries or territories concerned.				

C
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13 Request for verification The verification of the declaration by the exportes on the front of this form is requested (*)	
(Place and date) Stamp	(Place and date) Stomp
(Signature)	(Signate) (9) 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 securscy of the information regarding the authoriticity of the forms and the true origin of the goods in question

Instructions for the completion of form EUR, 2

- A form EUR2 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 be enclosed the form in a package. The reference EUR.2 and the setial number of the form should be stated on the customs green label declaration CI 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.