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# The ACP/EEC Convention of Lomé

## Tariff preferences

This Notice gives information about tariff advantages available for goods imported into the EEC from certain African, Caribbean and Pacific (ACP) States and the procedures for claiming them. It is explanatory only and does not modify the legal provisions of the European Communities Act 1972, the relevant EEC regulations or the Regulations or Orders made under the Import Duties Act 1958. The arrangements it describes will be subject to annual review.

Copies of the Notice and supplies of information certificates may be obtained at any Custom House or office of a Collector of Customs and Excise in the United Kingdom, from H M Customs and Excise, IC Division E Branch 2, Adelaide House, London Bridge, London EC4R 9DB. Copies of the Notice may also be obtained from United Kingdom Commercial Representatives abroad.

Any person requiring further information about the scheme is advised to refer to H M Customs and Excise, ICE 2 at the above address, or (if in the United Kingdom) to the local Customs and Excise office.

Those independent Commonwealth countries which are signatories to the Convention of Lomé will no longer be eligible to Commonwealth Standstill Preference.

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# I Introduction

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## **General**

1. The African, Caribbean and Pacific/European Economic Community Convention of Lomé was signed in the Togolese Republic on 28th February 1975. One objective of the Convention is to accelerate the growth of trade between the ACP states and the Community and to give ACP products easier access to the Community Market.

From 1st July 1975 the Community will grant non-reciprocal tariff preferences to products imported from the ACP states. With the exception of some in the agricultural sector, all products will enter free of customs duties and similar charges (but see paragraph 2). For these exceptions the duties and/or levies will generally be at a reduced rate. In most cases there will be no limitation on the quantity of products granted preference (but *see* paragraph 5).

At the time this Notice went to press preparations were being made to extend these tariff preferences to products imported from the 'countries and territories' which have special relations with individual member states of the Community. A list of member states and of these 'countries and territories' is given in Appendix A. (Whenever the term 'countries and territories' is used in this Notice it refers to those listed in that Appendix.) Details of any extension of these preferences to any of the 'countries and territories' will be published in the United Kingdom Tariff.

So that the ACP states may obtain materials for use by their developing industries as freely as possible, the Convention provides for the ACP states to be considered as one territory for the purposes of the origin rules (*see* paragraph 7). In addition, products exported from member states or the 'countries and territories' to the ACP states for working or processing may qualify for preferential treatment on return to the Community (*see* paragraph 9).

## **Scope of the preference**

2. In this Notice the term 'ACP treatment' is used to denote admission to the Community under the provisions of the Lomé Convention, free of

duty, at a reduced duty rate, or with a reduction in the rate of charge normally payable under the Common Agricultural Policy (CAP) of the EEC or the system of trade for processed foodstuffs established in Regulation (EEC) 1059/69.

Relief under this system of preferences does not extend to value added tax, the fiscal element of revenue duty or duties imposed under the Customs Duties (Dumping and Subsidies) Act 1969.

### **Eligible states**

3. The ACP states whose products may be eligible for ACP treatment are listed in Appendix B.

When the terms 'one or more ACP states', 'the Community' and 'countries and territories' are used in this Notice they include not only their territory but also their territorial waters and the sea-bed thereof and their factory ships or other vessels operating on the high seas for the purpose of taking marine products from the sea or sea-bed or processing such products (*see* Appendix C).

### **Eligible products**

4. Most products may qualify for ACP treatment (subject to fulfilment of the conditions of Section II of this Notice) but there are special arrangements in certain cases (*see* paragraph 5). Information on the duty reliefs and special rates of charge available under the Convention is given in the United Kingdom Tariff, Part 10Y.

### **Tariff quotas and other special arrangements**

5. Normally there will be no restriction upon the quantity of products eligible for ACP treatment but some agricultural products will be subject to an annual tariff quota (e.g. rum), an annual limit on the amount imported (e.g. beef) or to special arrangements (*see* paragraph 30).

Details of such special arrangements and tariff quotas will be published in the United Kingdom Tariff, Parts 10Y and 11. If circumstances require further special measures to be introduced details will be published in the Tariff.

The arrangements for administering tariff quotas are described in Notice No. 771. When products are no longer admissible to tariff quota the full rate of duty is normally payable unless a claim to any other preference has been established.

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## II Rules of origin and consignment

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### General conditions

6. To qualify for ACP treatment eligible products imported from an ACP state must fulfil the requirements concerning origin and consignment which are set out in this Section and in Appendices C to F.

### Origin conditions

7. For the purpose of implementing the rules on origin the ACP states are considered as being one territory.

Products of the following categories are regarded as originating in an ACP state:

- (a) products wholly obtained in one or more ACP states (products regarded as wholly obtained are listed in Appendix C);
- (b) products obtained in one or more ACP states wholly or partly from materials or parts which were imported or are of undetermined origin, provided that those materials and parts have undergone sufficient working or processing in the ACP states. This condition will in most cases be regarded as satisfied if the product obtained falls within a Brussels Nomenclature Tariff heading different from that of any such materials or parts. There are, however, the following exceptions to this general rule;
  - (i) products specified in List A in Appendix D will not satisfy the origin conditions if they have been manufactured by the process specified in relation to them in column 3 of that list, even though the product obtained falls within a tariff heading different from that of any materials or parts used which were imported or are of undetermined origin. Where an entry appears in column 4, the origin conditions will be satisfied only if the qualifying requirement specified in that column in relation to the product obtained has been fulfilled and the product obtained falls within a tariff heading different from that of any materials or parts used which were imported or are of undetermined origin.



- (ii) products specified in List B in Appendix D will satisfy the origin conditions if they have been manufactured in accordance with the process specified in relation to them in that list, even though the product obtained falls within the same tariff heading as materials and parts used which were imported or are of undetermined origin.

When for products of a particular tariff heading a percentage rule in List A and in List B limits 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 tariff heading in the course of the working, processing or assembly) may not exceed the value corresponding either to the common rate in the two lists if the two rates are identical or to the higher of the two if they are different.

The operations and processes listed in Appendix E (minimal processes) relate to all tariff headings and are not sufficient to satisfy the origin conditions; they do not enable the products to qualify for ACP treatment even where the finished product falls within a different tariff heading from that of any imported materials and parts (or those of undetermined origin) used.

In this Notice products of any kind referred to as 'originating' are those which can be shown to satisfy the origin conditions.

#### **Origin conditions for petroleum products**

8. Rules of origin for the petroleum products shown in Appendix F have not yet been agreed by the Community. In the meantime the rules set out in this Section of the Notice are to be applied for importations into the United Kingdom. The references in paragraph 7 to Lists A and B should be read in the case of petroleum products as referring to Lists A and B in Appendix F.

#### **Products exported to the ACP states from the Community or from the 'countries and territories'**

9. Products wholly obtained in the Community or the 'countries and territories' and directly transported to the ACP states (within the meaning of paragraph 16) which undergo further working or processing there may be regarded as wholly obtained in the ACP states.

Working or processing carried out in the Community or the 'countries and territories' on products which are subsequently directly transported to the ACP states (within the meaning of paragraph 16) and which undergo further working or processing there, may be regarded as having been carried out in the ACP states.

Until 1st July 1977 when the transitional arrangements between the original six and the new three member states of the Community (*see* Appendix A(i)) have expired, products which are exported from an ACP state following minimal working or processing (*see* Appendix E) of materials or parts originating in the Community will qualify for ACP treatment only if returned to that part of the Community (original six or new three) which supplied these materials or parts.

#### **Processing in more than one ACP state**

10. Originating products obtained in more than one ACP state may be regarded as having originated in the ACP state in which the last working or processing took place. For this purpose the working and processing listed at Appendix E, (a) to (d) shall not be considered as working and processing, nor shall a combination of such working or of such processing.

#### **Parts, sets, dismantled products, etc.**

11. The origin of each article in a consignment has to be considered separately. For this purpose:

- (a) where the United Kingdom Tariff specifies that a group, set or assembly of articles is to be classified within a single heading or sub-heading, such a group, set or assembly is to be treated as one article;
- (b) tools, parts and accessories imported with an article, and the price of which is included in the price of the article and for which there is no separate invoice, are to be considered as forming a whole with the article provided that they constitute the standard equipment customarily included in the sale of articles of that kind and provided that they are classified with the article in the United Kingdom Tariff;
- (c) in cases not within sub-paragraphs (a) and (b), products are to be treated as a single article if they are so treated for purposes of assessing Customs duties in the United Kingdom;

- (d) a dismantled or non-assembled article falling within Chapter 84 or 85 of the Brussels Nomenclature which is imported by instalments because it is not feasible for transport or production reasons to import it in a single consignment will, if the importer so requires, be treated as one article, and a movement certificate EUR 1 (*see* paragraph 19) may be submitted for the whole article upon importation of the first instalment.

### **Treatment of packing**

12. Containers and packing of a kind which are chargeable with duty separately from the products they contain are entitled to ACP treatment only if, considered separately, they fulfil the conditions of origin. Such containers and packing must accordingly be specified separately on the movement certificate EUR 1 for the products or be covered by a separate certificate.

Other containers and packing will be regarded as forming a whole with the products they contain.

### **Calculating the value where there is a percentage rule**

13. Where the rules in List A in Appendix D or in Lists B in Appendices D and F specify the maximum percentage by value of products or materials and parts (in some cases referred to as 'non-originating' materials and parts) which may be used in the manufacture of the finished product, that value is obtained by adding together the value of all the products or materials and parts used which were imported or are of undetermined origin.

The values to be taken into consideration are:

- (a) *as regards materials and parts whose importation into the Community, an ACP state or one 'country or territory' can be proved:* the value for Customs purposes at the time of importation as defined by the Brussels Convention on the valuation of goods for customs purposes;
- (b) *as regards materials and parts of undetermined origin:* the earliest ascertainable price paid for them in the territory where manufacture takes place.

The aggregate value thus obtained must be expressed as a percentage of the 'ex-works price' of the finished product.

'Ex-works price' means the price paid (less internal taxes refunded or refundable on exportation) 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.

Where the rules in List A or B in Appendix D require that of materials and parts used a specified minimum percentage by value be originating products, the value to be taken into consideration is the earliest ascertainable price paid for the originating materials and parts in the Community, the ACP state or one 'country or territory' (or the price which would have been paid for them there in the case of sale). The total value of originating products may also include the value, as defined above, of any originating materials and parts which were used at an earlier stage of manufacture in the working or processing of imported materials and parts (or those of undetermined origin) which did not thereby achieve originating status.

In order to establish whether the minimum percentage rule is satisfied, the total value of originating products used must be expressed as a percentage of the total value of all the materials and parts used.

#### **Overhead costs**

14. Power, fuel, plant, equipment, machines and tools used in the ACP states, the Community or the 'countries and territories', to manufacture the products, may be regarded as originating in the ACP states.

#### **Derogations from the origin conditions**

15. The Community may sanction departures from the normal origin rules in specific cases where the development of existing industries or the creation of new industries in the ACP states makes it necessary for materials to be obtained from outside the ACP states, the Community or the 'countries and territories'. Details of any such departures will be published by the EEC Commission.

#### **Consignment condition**

16. To qualify for ACP treatment originating products must be transported directly from the ACP states to the Community or from the Community or the 'countries and territories' to the ACP states.

Products constituting a single consignment may be transported through the territory of one or more countries other than that of the Community or the ACP states or the 'countries and territories' with or without transshipment or temporary storage in such countries provided that:

- (a) the transit in question is justified for geographical reasons or the needs of transport; and
- (b) the products do not enter into commerce in the country of transit or storage, are not delivered to home use there, and do not undergo any operation other than unloading, reloading or any operation intended to keep them in good condition.

For the evidence required to satisfy the above conditions see paragraphs 24 and 25.

#### **Consignment of products from certain exhibitions**

17. Originating products sent from an ACP state for exhibition in a country other than another ACP state or the Community or one of the 'countries or territories' and which are sold after the exhibition for importation into the Community will not be debarred from ACP treatment on consignment grounds provided that they:

- (a) were consigned by an exporter from an ACP state to the exhibition and were exhibited there;
- (b) were sold or otherwise disposed of by that exporter to someone in the Community;
- (c) were consigned to the Community from the exhibition during or immediately after the exhibition in the same state in which they were consigned to it; and
- (d) have not, since they were consigned to the exhibition, been used for any purpose other than demonstration there.

The exhibitions concerned are trade, industrial, agricultural and crafts exhibitions, fairs and similar shows or displays, not organised for private purposes, in shops or business premises, with a view to the sale of foreign products, and where the products remained under customs control during the exhibition. For details of the required documentary evidence, *see* paragraph 26.

**Products in transit or in warehouse when the Convention entered into force**

18. Originating products which were being either transported to or held in the Community or an ACP state in temporary storage, in bonded warehouse or in free zones on the date the Convention entered into force will qualify for ACP treatment provided that evidence of originating status, in one of the following forms, is presented to the customs authority of the importing state within four months of that date:

- (a) a movement certificate EUR 1 issued retrospectively by the customs authority of the exporting ACP state (*see* paragraph 21), or
- (b) a certificate of origin issued by the competent authorities in that state, or
- (c) a movement certificate AA1 or AY1, or
- (d) for imports into Ireland or the United Kingdom, a Commonwealth Preference certificate.

The certificates referred to at (c) above will continue to be accepted until 31st December 1975.

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### III Evidence required for imports into the Community

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**Evidence of origin: movement certificate EUR 1**

19. Except for certain postal imports dealt with in paragraph 23, the importer must obtain from his supplier, for production with the import entry for the products, documentary evidence to show that the products satisfy the origin conditions.

This must take the form of a movement certificate EUR 1, completed by the exporter of the products from the ACP state and certified by the customs authority in that state.

The certificate is reproduced at Appendix G. It is printed in sets of three; the original is to be presented at importation to support the claim to ACP treatment and the copies retained in the ACP state by the exporter and the certifying authority.

When products arrive in the United Kingdom after having first been landed in another country in the Community, the customs authority in that country may retain the original certificate. In such cases, a replacement or copy certificate issued by that authority in respect of products shipped to the United Kingdom will be accepted in support of a claim to ACP treatment.

The certificate must be submitted within five months of the date of issue by the customs authority of the exporting state. When the products enter territories other than those of the ACP states the Community or the 'countries and territories' (*see* paragraph 16) the time limit for submission of the certificate is extended to ten months.

### **Completion of EUR 1**

20. Movement certificate EUR 1 must bear the original signatures of the authorised signatories of the exporter and the customs authority of the exporting state.

Entries on the certificate must be typed, or handwritten in ink and in capital letters. There must be no erasures, or words or figures written over one another. Any alterations must be made by deleting the incorrect particulars and by adding whatever corrections may be needed. Any such alterations must be initialled by the person who completed the certificate and endorsed by the customs authority of the issuing state. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to exclude all possibility of fraudulent additions. Products must be described in accordance with commercial practice and with sufficient detail to enable them to be identified. The date of issue of the certificate must be indicated in the part reserved for the customs authorities.

The certificate must be completed in Danish, Dutch, English, French, German or Italian.

**Certificates issued retrospectively**

21. If satisfied that, as a result of genuine error or involuntary omissions or special circumstances, an application for a movement certificate was not made at the time the products were exported from an ACP state, the certifying authority in that state may exceptionally issue a movement certificate at a later date after verifying the accuracy of the information supplied in the exporter's application. Such certificates must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DELIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIOR', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE'

**Duplicate certificates**

22. In the event of the theft, loss or destruction of a certificate the exporter may apply to the customs authority which issued it for a duplicate to be made out on the basis of the export documents in the possession of that authority.

Such certificates must be endorsed with one of the following words:

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE'.

**Postal importations**

23. Postal packages containing only originating products not exceeding 1000 units of account\* (UA) in value will be admitted to ACP treatment provided that they are supported by a Form EUR 2 (see Appendix H). Form EUR 2 must be completed by the exporter. A separate form must be made out for each postal package. Both parts of the form must bear the original signature of the exporter. For packages sent by parcel post both parts must be attached to the postal despatch note. For packages sent by letter post part 1 must be attached to the outer wrapping and part 2 placed inside. Additionally the exporter in all cases must mark 'EUR 2' followed by the serial number of the form EUR 2 used, on the customs declaration affixed to the outer wrapping of, or accompanying, the package and on the invoice covering the products contained in the package.

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\*At the time this Notice went to press 2.40 UA were equivalent to £1



All other postal importations for which ACP treatment is claimed must be supported by a certificate EUR 1.

**Consignment of products sent direct to the United Kingdom or through other EEC countries**

24. When products are sent direct to the United Kingdom the importer must, if called upon to do so, produce the bill of lading or air waybill.

When products reach the United Kingdom after passing through other EEC countries, the importer may be required to produce a bill of lading or air waybill from the ACP state to the EEC, together with appropriate Community transit 'T forms' or other international movement system forms (*see* Notice No. 750).

**Products transhipped or temporarily stored in other countries**

25. When products reach the United Kingdom after transit through territory other than that of the Community or the ACP states or the 'countries and territories' or after transhipment or temporary storage at a port in such a territory, the importer will be required to produce evidence, at the time of presenting the Customs entry, that they satisfy the conditions of paragraph 16. This evidence must take the form of:

- (a) a through bill of lading issued in the exporting ACP state covering the passage through the country of transit; or
- (b) a certificate issued by the customs authority of the country of transit, giving an exact description of the products, stating the dates of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships used, and certifying the conditions under which the products remained in the country of transit; or
- (c) failing these any substantiating documents such as:
  - a copy of the order for the products,
  - the supplier's invoice,
  - bills of lading, establishing the route by which the products travelled from the exporting ACP state to the United Kingdom,
  - the insurance documents,
  - any relevant correspondence regarding the purchase and movement of the products.

For the purpose of (c) above a certificate of sea transport issued at the first port of embarkation shall be equivalent to a through bill of lading for products covered by movement certificates EUR 1 issued in land-locked ACP states.

Products exported from land-locked ACP states and which are warehoused elsewhere than in the ACP states or the 'countries and territories' may be the subject of movement certificates EUR 1 issued retrospectively under the arrangements described in paragraph 21.

### **Products consigned from an exhibition**

26. When products are consigned to the Community from an exhibition held under the arrangements described in paragraph 17 the importer will be required to satisfy the customs authorities that the conditions of that paragraph are satisfied. The following documents should be supplied with the customs entry for the products:

- (a) the movement certificate EUR 1 with the name and address of the exhibition (as well as the name and address of the consignee) shown in box 3 of the form;
- (b) a copy of the invoice relating to the purchase of the products from the exporter who consigned them to the exhibition, bearing a statement in the following terms:
 

'These products were sold to you at . . . . .  
(name of exhibition) on . . . . . (date)';  
and
- (c) a certificate signed by the customs authority under whose control the products remained during the exhibition confirming that the conditions of paragraph 17 of this Notice have been met.

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## **IV Import Procedure**

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### **Entering products with Customs and Excise**

27. Products for which ACP treatment is claimed must be entered on the form of entry applicable to similar products not entitled to ACP treatment. The word 'Free' or the appropriate ACP rate must be in-

serted in the rate of duty column, followed by 'ACP'. The necessary supporting documents must be produced at the time of presentation of the entry.

The importer may be required to furnish English translations of any such documents. Where appropriate the importer may be required to give a written statement that the products qualify for ACP treatment.

For additional requirements applicable to products for which tariff quota relief may be claimed (*see* paragraph 5) reference should be made to the paragraph in Notice No. 771 dealing with the method of making entry and claim.

### **Products imported by post**

28. In addition to the evidence of origin described in paragraph 23 all packages sent by post must bear or be accompanied by a Customs declaration in the appropriate form, fully and correctly stating the nature quantity and value of the contents. When called upon to do so the importer must lodge a Customs entry at the appropriate Customs and Excise office (and otherwise follow the procedure outlined in paragraph 27).

For products for which tariff quota relief may be claimed the entry requirements in the paragraph dealing with postal importations in Notice No. 771 apply.

### **Products entered for warehousing**

29. Claims to ACP treatment should be made and evidence produced when the products are entered for warehousing.

Entries for products for which tariff quota relief may be claimed should be endorsed 'SUBJECT TO TARIFF QUOTA' in block capitals at the top. Delivery to home use under ACP treatment will only be allowed if at the time of delivery the tariff quota has not been exhausted. The top of the home use warrant should be endorsed 'TARIFF QUOTA'.

### **Provision of additional information with the Customs entry**

30. In order to administer certain aspects of the Convention (including the protocol on sugar imports and the system which guarantees the

stabilisation of earnings from exports by the ACP states) it will be necessary from time to time to require importers to provide additional information.

At the time this Notice went to press arrangements were being made for an additional copy (photocopy) of movement certificate EUR 1 to be presented with the entry for importations of sugar from certain ACP countries. Such special requirements will be published as they arise in the form of amendments to the United Kingdom Tariff, Part 10Y.

### **Procedure when evidence is incomplete or unsatisfactory**

31. Further evidence may be called for if the fulfilment of the consignment or origin conditions is in doubt. In such cases, the Collector of Customs and Excise may allow delivery of the products on deposit of duty at the full rate (or at any preferential rate to which entitlement is established) on the understanding that the necessary further evidence will be produced as soon as possible. In the case of products entered to be warehoused, the Collector may allow the products to be deposited in warehouse pending settlement of the claim to ACP treatment.

When there is no reason to doubt the entitlement of the products to ACP treatment, but the documents normally required to support the claim have not been received by the importer at the time of entry, the Collector may, at his discretion, allow delivery of the products at the ACP rate provided that the importer or his agent furnishes a guarantee to produce acceptable evidence, within three months from the date of the guarantee, or (where appropriate) before the tariff quota is exhausted, or to pay the full duty due. Any request for delivery of products under guarantee should be made on the entry in the following terms:

'I/We request delivery under the Customs and Excise Act 1952, Section 255, under banker's guarantee, pending production to the Commissioners of the movement certificate EUR 1 or Form EUR 2 as appropriate and other evidence required by them.'

The guarantee must be given in whichever of the forms set out in Appendix J is appropriate. The guarantee must be underwritten by a bank approved by the Commissioners of Customs and Excise for such purposes.

When satisfactory evidence is produced, products will be admitted to the ACP rate (provided that the tariff quota where applicable has not been exhausted).

**Presentation of evidence by a trader other than the importer**

32. When the importer has purchased the products from another trader who does not wish to disclose to the importer the particulars on the movement certificate, the certificate may be presented by the vendor direct to Customs and Excise at the port of importation together with details of the importation. In such cases the certificate will be retained by Customs and Excise who will allocate a Customs registered number to it. This number should be quoted by the importer when making entry, the claim on the entry to ACP treatment for the products being qualified by the following addition:

‘Movement certificate EUR 1 already presented, Customs registered number . . . .’

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## V Products exported to the ACP states for working or processing and return to the Community

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**Statement on invoice or supporting document**

33. The United Kingdom exporter is to furnish to his customer in an ACP state evidence to show that the products comply with the conditions of paragraph 9. This must take the form of a declaration either on the commercial invoice or on a supporting document to that invoice. A specimen of the declaration is given in Appendix K.

**Information certificate**

34. The customs authority of an ACP state may request the exporter to submit an information certificate (a specimen of which is given in Appendix L) in order to check the authenticity or accuracy of information given on the declaration provided for in paragraph 33 or to obtain additional information for the purposes of issuing a movement certificate.

The information certificate should be made out in duplicate and presented to the local Customs and Excise office together with a copy of the export invoice or alternative supporting evidence. If Customs and Excise are satisfied that the declaration is correct the original certificate

will be endorsed and returned to the exporter who should send it either to the exporter of the final products or to the customs office of the ACP state where the issue of the movement certificate EUR 1 has been requested. The duplicate copy of the information certificate will be retained by the issuing office for record purposes.

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## VI Verification

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### **Verification of movement certificates and information certificates**

35. Declarations as to origin and consignment given on certificates EUR 1, forms EUR 2 and information certificates are subject to verification by the customs authorities of the Community, the 'countries and territories' and the ACP states, each acting either on their own initiative or at the request of the importing state.

In appropriate cases, either before endorsement of a certificate or after its issue, customs authorities may require the manufacturer or exporter to produce such books, documents etc or other evidence as they deem necessary to substantiate the claim that the products qualify for ACP treatment.

In order to avoid delays in the clearance of products or the payment of duty on deposit pending the outcome of verification enquiries, imported products will normally be granted ACP treatment on the evidence available at the time of importation. If, however, subsequent enquiries reveal that the information given on the certificate cannot be substantiated, the importer may be called upon to pay duty at the full rate.

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## VII Miscellaneous

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### **Penalties**

36. The parties to the Convention of Lomé are required to apply legal sanctions against any person who makes false claims to ACP treatment or who is party to such false claims.

The United Kingdom will apply this requirement through the provisions of the Customs and Excise Act 1952.

**Questions of entitlement**

37. While the interpretation of the law is ultimately a matter for the Courts, Customs and Excise are willing to answer enquiries about the entitlement of products to ACP treatment.

Provision is made in the Customs and Excise Act 1952, sections 255 and 260 for the determination of unresolved disputes as to the duty payable on imported products. Subject to a time limit of three months, normally from the date on which payment is required by Customs and Excise, the dispute may be referred to the High Court (in Scotland, to the Court of Sessions).

**Products in transit through or transhipped in the United Kingdom**

38. When originating products which are destined for a country outside the United Kingdom have been in transit through or transhipped in this country, the customs authority of the final country of destination may require to be satisfied that the products have remained subject to customs control while in the United Kingdom. In such cases the trader may at the time the products are exported present to Customs and Excise the original movement certificate EUR 1 on which has been typed,

‘Certified that the above products have remained under customs control during their transit/transhipment in the United Kingdom, have not entered into commerce or use in this country and have not undergone any operations other than unloading and loading and those necessary to keep them in good order.’

If satisfied, the Customs officer will sign and date the certificate and return it to the trader.

When the products being sent on to another country constitute only part of the consignment described on the movement certificate the trader should present with the original a replacement movement certificate completed (*see* paragraph 20) in respect of the products being exported and on which the endorsement referred to above has been typed. If satisfied, Customs and Excise will retain the original and return the replacement certificate duly signed and dated.

**Products warehoused in the United Kingdom and then exported**

39. When originating products (other than hydrocarbon oils) are exported from a bonded warehouse and a replacement movement certificate is required, the owner of the products should prepare the replacement certificate (*see* paragraph 20) and apply to the warehouse officer for its certification. The replacement certificate should be accompanied by a request for certification (on the owner's headed notepaper) which should include a specific declaration of ownership and give particulars identifying the products (i.e. name of warehouse, stock number, marks, number of packages and description) and be signed and dated by the owner.

In the case of products in Class A or Class B open warehouses (*see* Notice No. 186) the warehousekeeper is to certify that the identifying particulars agree with the stock account and quote the relative entry/dispatch numbers and name of port or warehouse of origin.

When replacement certificates are required for hydrocarbon oils application should be made to the Collector of Customs and Excise at the port of importation.

**Composite products containing parts or ingredients liable to revenue duties**

40. In the case of composite products liable to a customs revenue duty in respect of a part or ingredient (*see* the United Kingdom Tariff, Part 3C), only the protective element of the revenue duty on the part or ingredient will be eligible for the ACP rate.



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## Appendix A *(see paragraph 1)*

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### (i) LIST OF EEC MEMBER STATES

Belgium  
Denmark \*  
France  
Federal Republic of Germany  
Republic of Ireland \*  
Italy  
Luxembourg  
Netherlands  
United Kingdom \*  
(\* indicates new member states referred to in paragraph 9)

### (ii) LIST OF COUNTRIES AND TERRITORIES WHICH HAVE SPECIAL RELATIONS WITH INDIVIDUAL MEMBER STATES

Anglo-French Condominium of the New Hebrides  
Belize  
British Antarctic Territory  
British Indian Ocean Territory  
British Solomon Islands Protectorate  
British Virgin Islands  
Brunei  
Associated States in the Caribbean: Antigua, Dominica, St Lucia, St Vincent,  
St Kitts – Nevis – Anguilla  
Cayman Islands  
Comoro Archipelago  
Falkland Islands and Dependencies  
French Territory of the Afars and Issas  
French Polynesia  
French Southern and Antarctic Territories  
Gilbert and Ellice Islands Colony  
Montserrat  
Netherlands Antilles  
New Caledonia and Dependencies  
Pitcairn  
St Helena and Dependencies  
Saint Pierre and Miquelon  
The Seychelles  
Surinam  
Turks and Caicos Islands  
Wallis and Futuna Islands

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## Appendix B *(see paragraph 3)*

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### LIST OF ACP STATES

Bahamas	Liberia
Barbados	Malagasy Republic
Botswana	Malawi
Burundi	Mali
Cameroon	Mauritania
Central African Republic	Mauritius
Chad	Niger
Congo (People's Republic)	Nigeria, Federal Republic of
Dahomey	Rwanda
Equatorial Guinea	Senegal
Ethiopia	Sierra Leone
Fiji	Somali Democratic Republic
Gabon	Sudan
Gambia, The	Swaziland
Ghana	Tanzania
Grenada	Togo
Guinea	Tonga
Guinea Bissau	Trinidad and Tobago
Guyana	Uganda
Ivory Coast	Upper Volta
Jamaica	Western Samoa
Kenya	Zaire
Lesotho	Zambia

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## Appendix C *(see paragraph 7)*

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### **PRODUCTS 'WHOLLY OBTAINED'**

The following will be regarded as wholly obtained in one or more ACP states, in the Community or in the 'countries and territories':

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products from live animals raised therein;
- (e) products obtained by hunting or fishing conducted therein;
- (f) products of sea fishing and other products taken from the sea 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 therein;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

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

- which are registered or recorded in a member state or an ACP state;
- which sail under the flag of a member state or an ACP state;
- which are owned to an extent of at least 50 per cent by nationals of states party to the Convention or by a company with its head office in one of these states, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of

**Appendix C** (*continued*)

the members of such board, are nationals of states party to the Convention and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to states party to the Convention or to public bodies or nationals of such states;

—of which at least 50 per cent of the crew, captain and officers included, are nationals of states party to the Convention.

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## Appendix D *(see paragraphs 7 and 13)*

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### SPECIAL QUALIFYING PROCESS RULES (LISTS A AND B)

#### LIST A

##### Introduction

Goods will not satisfy the origin conditions if they have been manufactured by the process specified in relation to them in column 3 of List A of this appendix. Where an entry appears in column 4 the origin conditions will be satisfied only if the qualifying requirement specified in that column has been fulfilled.

##### Notes:

1. All goods specified in List A (except where qualified by an entry in List B) are subject to the general origin rule that the working or processing in the ACP states must have resulted in the exported goods falling under a tariff heading different from that of any materials or parts used which were imported or are of undetermined origin.
2. Products, materials and parts are described as 'originating' if, on being exported in that state they would themselves have satisfied the origin conditions for ACP treatment; 'non-originating' materials and parts are those which do not satisfy the origin conditions. Where products materials and parts are not described in this List as either 'originating' or as 'non-originating', they are to be taken as products, materials or parts which were imported or are of undetermined origin. The origin conditions and requirements as to value are explained in paragraphs 7 and 13.
3. Where the prefix 'ex' appears against a tariff heading or chapter number in column 1, it indicates that the goods described in column 2 form only part of the goods covered by that heading or chapter.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	Salting, placing in brine, drying or smoking of meat and edible meat offals of heading Nos. 02.01 and 02.04	
03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process	Drying, salting, placing in brine; smoking of fish, whether cooked or not	
04.02	Milk and cream, preserved, concentrated or sweetened	Preserving, concentrating, or adding sugar to milk or cream of heading No. 04.01	
04.03	Butter	Manufacture from milk or cream	
04.04	Cheese and curd	Manufacture from products of heading Nos. 04.01, 04.02 and 04.03	
07.02	Vegetables (whether or not cooked), preserved by freezing	Freezing of vegetables	
07.03	Vegetables, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Placing in brine or in other solutions of vegetables of heading No. 07.01	

07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation, cutting, grinding, powdering of vegetables of heading Nos. 07.01 to 07.03
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	Freezing of fruit
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Placing in brine or in other solutions of fruit of heading Nos. 08.01 to 08.09
08.12	Fruit, dried, other than that falling within heading Nos. 08.01, 08.02, 08.03, 08.04 or 08.05	Drying of fruit
11.01	Cereal flours	Manufacture from cereals
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled flaked or ground	Manufacture from cereals

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
11.03	Flours of the leguminous vegetables falling within heading No. 07.05	Manufacture from dried leguminous vegetables	
11.04	Flours of the fruits falling within any heading in Chapter 8	Manufacture from fruits of Chapter 8	
11.05	Flour, meal and flakes of potato	Manufacture from potatoes	
11.06	Flour and meal of sago and of manioc, arrowroot, salap and other roots and tubers falling within heading No. 07.06	Manufacture from products of heading No. 07.06	
11.07	Malt, roasted or not	Manufacture from cereals	
11.08	Starches, inulin	Manufacture from cereals of Chapter 10, or from potatoes or other products of Chapter 7	
11.09	Wheat gluten, whether or not dried	Manufacture from wheat or wheat flours	
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted	Manufacture from products of heading No. 02.05	



15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats	Manufacture from products of heading Nos. 02.01 and 02.06
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from fish or marine mammals caught by fishing vessels of third countries
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	Manufacture from products of Chapter 2
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle-wax, Japan wax, or oil of tung nuts, oleococca seeds or oiticia seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of edible products	Manufacture from products of Chapters 7 and 12
16.01	Sausages and the like, of meat, meat offal or animal blood	Manufacture from products of Chapter 2
16.02	Other prepared or preserved meat or meat offal	Manufacture from products of Chapter 2
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products of Chapter 3

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel	Manufacture from any product	
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
18.06	Chocolate and other food preparations containing cocoa	Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
19.01	Malt extract	Manufacture from products of heading No. 11.07	

19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes from potato or other starches	Manufacture from potato starch	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	Manufacture from any product other than of Chapter 17 <sup>1</sup> or in which the value of the products of Chapter 17 used exceeds 30% of the value of the finished product	
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, and similar products	Manufacture from products of Chapter 11	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	

<sup>1</sup> This rule does not apply where the use of maize of the 'zea indurata' type or 'durum wheat' is concerned.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
20.01	Vegetables and fruit prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	Preserving vegetables and fruit, fresh or frozen or preserved temporarily or preserved in vinegar	
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Preserving vegetables fresh or frozen	
20.03	Fruit preserved by freezing, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
20.04	Fruits, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 20.05	Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:		

	A. Nuts		Manufacture, without added sugar or spirit, in which the value of the constituent 'originating products' of heading Nos. 08.01, 08.05 and 12.01, represents at least 60% of the value of the manufactured product
	B. Other fruits	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 20.07	Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 21.01	Roasted chicory and extracts thereof	Manufacture from chicory roots, fresh or dried	
21.05	Soups and broths in liquid, solid or powder forms; homogenised food preparations	Manufacture from products of heading No. 20.02	
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	Manufacture from fruit juices <sup>1</sup> or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	

<sup>1</sup> This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading Nos. 08.04, 20.07, 22.04 or 22.05	
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacture from products of heading Nos. 08.04, 20.07, 22.04 or 22.05	
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	Manufacture from products of heading Nos. 08.04, 20.07, 22.04 or 22.05	
22.10	Vinegar and substitutes for vinegar	Manufacture from products of heading Nos. 08.04, 20.07, 22.04 or 22.05	

ex 23.03	Residues from the manufacture of maize starch (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture from maize or maize flour	
23.04	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils	Manufacture from various products	
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	
ex 24.02	Cigarettes, cigars, smoking tobacco		Manufacture from products of heading No. 24.01 of which at least 70% by quantity are 'originating products'
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
32.06	Colour lakes		
32.07	Other colouring matter; inorganic products of a kind used as luminophores		
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses		
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		
		Manufacture from materials of heading No. 32.04 or 32.05 <sup>1</sup>	
		Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white <sup>1</sup>	
		Manufacture from products of heading No. 33.01 <sup>1</sup>	
			Manufacture from maize or potatoes



37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or cloth	Manufacture from products of heading No. 37.02 <sup>1</sup>
37.02	Film in rolls, sensitised, unexposed, perforated or not	Manufacture from products of heading No. 37.01 <sup>1</sup>
37.04	Sensitised plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No. 37.01 or 37.02 <sup>1</sup>

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.15	Prepared rubber accelerators	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding: (cont' over)	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Customs Tariff heading No.	Products obtained  Description	Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'origi- nating' products when the following conditions are met
ex 38.19 (cont)	<ul style="list-style-type: none"> <li>—Fusel oil and Dippel's oil;</li> <li>—Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids;</li> <li>—Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids;</li> <li>—Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts;</li> <li>—Mixed alkylbenzenes and mixed alkylnaphthalenes;</li> <li>—Ion exchangers;</li> <li>—Catalysts;</li> <li>—Getters for vacuum tubes;</li> <li>—Refractory cements or mortars and similar preparations;</li> <li>—Alkaline iron oxide for the purification of gas;</li> </ul>		

	—Carbon (excluding that in artificial graphite of heading No. 38.01) of metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures	
ex 39.02	Polymerisation products	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
39.07	Articles of materials of the kinds described in heading Nos. 39.01 to 39.06	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crêpe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
41.08	Patent leather and imitation patent leather; metallised leather		Varnishing or metallising of leather of heading Nos. 41.02 to 41.07 (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50% of the value of the finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No. ex 43.02) <sup>1</sup>	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not cut to size
45.03	Articles of natural cork		Manufacture from products of heading No 45.01

48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
48.15	Other paper and paperboard, cut to size or shape	Manufacture from products of heading No 49.11	Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings		
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks		
50.04 <sup>1</sup>	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 <sup>1</sup>	Yarn spun from silk waste other than noil, not put up for retail sale		Manufacture from products of heading No 50.03



50.06 <sup>1</sup>	Yarn spin from noil silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 <sup>1</sup>	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading Nos. 50.01 to 50.03
ex 50.08 <sup>1</sup>	Imitation catgut of silk		Manufacture from products of heading No 50.01 or from products of heading No 50.03 neither carded nor combed

<sup>1</sup> For yarn 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 yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
50.09 <sup>2</sup>	Woven fabrics of silk or of waste silk other than noil		Manufacture from products of heading No. 50.02 or 50.03
50.10 <sup>2</sup>	Woven fabrics of noil silk		Manufacture from products of heading No. 50.02 or 50.03
51.01 <sup>1</sup>	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 <sup>1</sup>	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 <sup>1</sup>	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 <sup>2</sup>	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 <sup>1</sup>	Metallised yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

52.02 <sup>2</sup>	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.06 <sup>1</sup>	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	Manufacture from products of heading No. 53.01 or 53.03
53.07 <sup>1</sup>	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	Manufacture from products of heading No. 53.01 or 53.03

<sup>1</sup> For yarn 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 yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

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

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
53.08 <sup>1</sup>	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No. 53.02
53.09 <sup>1</sup>	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No. 53.02 or from raw horsehair of heading No. 05.03
53.10 <sup>1</sup>	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos. 05.03 and 53.01 to 53.04
53.11 <sup>2</sup>	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos. 53.01 to 53.05
53.12 <sup>2</sup>	Woven fabrics of coarse animal hair other than horsehair		Manufacture from products of headings Nos. 53.02 to 53.05
53.13 <sup>2</sup>	Woven fabrics of horsehair		Manufacture from horsehair of heading No. 05.03

54.03 <sup>1</sup>	Flax or ramie yarn, not put up for retail sale	Manufacture either from products of heading No. 54.01 neither carded nor combed or from products of heading No. 54.02
54.04 <sup>1</sup>	Flax or ramie yarn, put up for retail sale	Manufacture from materials of heading No. 54.01 or 54.02
54.05 <sup>2</sup>	Woven fabrics of flax or of ramie	Manufacture from materials of heading No. 54.01 or 54.02
55.05 <sup>1</sup>	Cotton yarn, not put up for retail sale	Manufacture from materials of heading No. 55.01 or 55.03

<sup>1</sup> For yarn 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 yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

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

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
55.06 <sup>1</sup>	Cotton yarn, put up for retail sale		Manufacture from materials of heading No. 55.01 or 55.03
55.07 <sup>2</sup>	Cotton gauze		Manufacture from materials of heading No. 55.01, 55.03 or 55.04
55.08 <sup>2</sup>	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No. 55.01, 55.03 or 55.04
55.09 <sup>2</sup>	Other woven fabrics of cotton		Manufacture from materials of heading No. 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp

56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)	Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	Manufacture from chemical products or textile pulp

<sup>1</sup> For yarn 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 yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

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

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
56.05 <sup>1</sup>	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 <sup>1</sup>	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 <sup>2</sup>	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos. 56.01 to 56.03
57.05 <sup>1</sup>	Yarn of true hemp		Manufacture from raw true hemp
57.06 <sup>1</sup>	Yarn of jute or of other textile bast fibres of heading No. 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No. 57.03
57.07 <sup>1</sup>	Yarn of other vegetable textile fibres		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 products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.09 <sup>2</sup>	Woven fabrics of true hemp		Manufacture from products of heading No. 57.01

<sup>1</sup> For yarn 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 yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

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

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
57.10 <sup>1</sup>	Woven fabrics of jute or of other textile bast fabrics of heading No. 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No. 57.03
57.11 <sup>1</sup>	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No. 57.02 or 57.04 or from coir yarn of heading No. 57.07
57.12	Woven fabrics of paper yarn		Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
58.01 <sup>2</sup>	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos. 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04

58.02 <sup>2</sup>	Other carpets, carpeting, rugs, mats and matting, and 'Kelem'. 'Schumacks' and 'Karamanie' rugs and the like (made up or not)	Manufacture from materials of headings Nos. 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No. 57.07
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<sup>1</sup>For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

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

<sup>2</sup> 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 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 product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
58.04 <sup>1</sup>	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton of heading No. 55.08 and fabrics of heading No. 58.05)		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 <sup>1</sup>	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 <sup>1</sup>	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.07 <sup>1</sup>	Chenille yarn (including flock chenille yarn), gimped yarn (other than metalised yarn of heading No. 53.01 and		Manufacture from materials of headings Nos. 50.01 to 50.03,

58.07 <sup>1</sup> (cont)	gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 <sup>1</sup>	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 <sup>1</sup>	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

<sup>1</sup> 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 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 product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50% of the value of finished product
59.01 <sup>1</sup>	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
59.02 <sup>1</sup>	Felt and articles of felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 <sup>1</sup>	Needled felt, whether or 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

59.03 <sup>1</sup>	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	Manufacture either from natural fibres or from chemical products or textile pulp
59.04 <sup>1</sup>	Twine, cordage, ropes and cables, plaited or not	Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07
59.05 <sup>1</sup>	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope	Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07
59.06 <sup>1</sup>	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07

<sup>1</sup> 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 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 product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
59.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil		Manufacture from yarn
59.10 <sup>1</sup>	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres



59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
59.13 <sup>1</sup>	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	Manufacture from single yarn
59.15 <sup>1</sup>	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp

<sup>1</sup> 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 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 product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
59.16 <sup>1</sup>	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.17 <sup>1</sup>	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp

ex Chapter  
60<sup>1</sup>

Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)

Manufacture from natural fibres, carded or combed, from materials of headings Nos. 56.01 to 56.03, from chemical products or textile pulp

<sup>1</sup> 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 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 product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos. ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn <sup>1</sup>
ex 60.03	Stockings, under stockings, socks, anklesocks, sockettes and the like, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn <sup>1</sup>
ex 60.04	Under garments, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn <sup>1</sup>
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic nor		Manufacture from yarn <sup>1</sup>

ex 60.05 (cont)	rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)	
ex 60.06	Other articles, knitted or crocheted, elastic or rubberised (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)	Manufacture from yarn <sup>1</sup>
61.01	Men's and boys' outer garments	Manufacture from yarn <sup>1 2</sup>
ex 61.01	Fire resisting equipment of cloth covered by foil of aluminised polyester	Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product <sup>1 2</sup>
ex 61.02	Women's, girls' and infants' outer garments, not embroidered	Manufacture from yarn <sup>1 2</sup>
ex 61.02	Fire resisting equipment of cloth covered by foil of aluminised polyester	Manufacture of uncoated cloth of which the value does not exceed 40% of the value of the finished product <sup>1 2</sup>

<sup>1</sup> 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.

<sup>2</sup> These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product <sup>1</sup>
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn <sup>1 2</sup>
61.04	Women's, girls' and infants' under garments		Manufacture from yarn <sup>1 2</sup>
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn <sup>1 2 3</sup>
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product <sup>1</sup>

ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered	Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp <sup>1 2</sup>
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered	Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product <sup>1</sup>
61.07	Ties, bow ties and cravats	Manufacture from yarn <sup>1 2</sup>
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered	Manufacture from yarn <sup>1 2</sup>

<sup>1</sup> 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.

<sup>2</sup> These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product <sup>1</sup>
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn <sup>1 2</sup>
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn <sup>1 2</sup>
ex 61.10	Fire resistant equipment of cloth covered by foil of aluminised polyester		Manufacture of uncoated cloth of which the value does not exceed 40% of the value of the finished product <sup>1 2</sup>



61.11	<p>Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)</p>	<p>Manufacture from yarn<sup>1 2</sup></p>
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<sup>1</sup> 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.

<sup>2</sup> These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 <sup>1 2</sup>
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn <sup>1 2</sup>
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste <sup>1 2</sup>
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn <sup>1 2</sup>

62.05	Other made up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40% of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

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

<sup>2</sup> These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met	
Customs Tariff heading No.	Description			
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	Manufacture from textile fibres	
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed			
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed			Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sun-shades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

ex 70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
73.07	Blooms, billets, slabs and sheet-bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No. 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No. 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of heading No. 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No. 73.07	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of heading Nos. 73.07 to 73.10, 73.12 or 73.13	

73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No. 73.10	
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialised for joining or fixing rails		Manufacture from products of heading No. 73.06
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits		Manufacture from products of headings Nos. 73.06 and 73.07 or heading No. 73.15 in the forms specified in headings Nos. 73.06 and 73.07

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>



74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
74.12	Expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
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 <sup>1</sup>
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>

74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotfers, cotfer-pins, washers and spring washers, of copper	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
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 <sup>1</sup>
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>

75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

76.09	<p>Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment</p>	<p>Manufacture in which the value of the products used does not exceed 50% of the value of the finished product</p>
76.10	<p>Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods</p>	<p>Manufacture in which the value of the products used does not exceed 50% of the value of the finished product</p>
76.11	<p>Containers of aluminium for compressed or liquefied gas</p>	<p>Manufacture in which the value of the products used does not exceed 50% of the value of the finished product</p>

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.14	Expanded metal, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product



76.16	Other articles of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.03	Other articles of magnesium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1700 kg/m <sup>2</sup> ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product <sup>1</sup>

79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m <sup>2</sup> ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

82 05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product <sup>1</sup>
82.06	Knives and cutting blades, for machines or for mechanical appliances	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product <sup>1</sup>

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

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (heading No. 84.15) and sewing machines, including furniture specially designed for sewing machines (ex heading No. 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>1</sup> used are originating products

ex 84.41

Sewing machines, including furniture  
for sewing machines

Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that:

- (a) at least 50% in value of the materials and parts<sup>1</sup> used for the assembly of the head (motor excluded) are originating products, and
- (b) the thread tension, crochet and zigzag mechanisms are originating products

<sup>1</sup> In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts other than those referred to under (a), the provisions of paragraph 13 of this Notice determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No. 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts <sup>1</sup> used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product <sup>2</sup>



85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts <sup>1</sup> used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product <sup>2</sup>
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product

<sup>1</sup> In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of paragraph 13 of this Notice determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

<sup>2</sup> This percentage is not cumulative with the 40%.

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff heading No.	Description		
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No. 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>1</sup> used are originating products
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading Nos. 90.05, 90.07, 90.08, 90.12 or 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product

90.05	Refracting telescopes (monocular and binocular), prismatic or not	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>1</sup> used are originating products
90.07	Photographic cameras; photographic flashlight apparatus	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>1</sup> used are originating products

<sup>1</sup> In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of paragraph 13 of this Notice determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

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

91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>1</sup> used are originating products
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<sup>1</sup> In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of paragraph 13 of this Notice determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of 'originating products	Working or processing that confers the status of 'originating products when the following conditions are met
Customs Tariff heading No.	Description		
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>1</sup> used are originating products
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No. 92.11		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product

92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts <sup>1</sup> used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product <sup>2</sup>
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

<sup>1</sup> In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of paragraph 13 of this Notice determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

<sup>2</sup> This percentage is not cumulative with the 40%.

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



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**Appendix D** (continued)

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**LIST B****Introduction**

Goods will be accepted as satisfying the origin conditions required for ACP treatment if they were processed or manufactured in the ACP states by the process specified in relation to them in column 3 even though the product obtained falls within the same tariff heading as materials and parts used which were imported or are of undetermined origin.

**Notes:**

1. Products, materials and parts are described as 'originating' if, on being exported in that state, they would themselves have satisfied the origin conditions for ACP treatment; 'non-originating' materials and parts are those which do not satisfy the origin conditions. Where products, materials or parts are not described in this List either as 'originating' or as 'non-originating', they are to be taken as products, materials or parts which were imported or are of undetermined origin. The origin conditions and requirements as to value are explained in paragraphs 7 and 13.
2. Where the prefix 'ex' appears against a tariff heading or chapter number in column 1, it indicates that the goods described in column 2 form only part of the goods covered by that heading or chapter.

Products obtained		Working or processing that confers the status of originating products
Customs Tariff heading No.	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No. 73.37 and in the products contained in headings No. 97.07 and No. 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5% of the value of the finished product
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 50% of the value of the finished product
ex 15.10	Fatty alcohols	Manufacture from fatty acids
ex 21.03	Prepared mustard	Manufacture from mustard flour
ex 22.09	Whisky of an alcoholic strength of less than 50°	Manufacture from alcohol deriving exclusively from the distillation of cereals and in which the value of the non-originating constituent products does not exceed 15% of the value of the manufactured product

ex 25.09	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
Chapters 28 to 37	Products of the chemical and allied industries excluding mineral or chemical fertilisers, potassic; calcined, crushed and powdered natural aluminium calcium phosphates (ex 31.03) and essential oils other than of citrus fruit, terpeneless (ex 33.01)	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
ex 31.03	Mineral or chemical fertilisers, potassic; calcined, crushed and powdered natural aluminium calcium phosphates	Crushing and powdering of calcined natural aluminium calcium phosphates
ex 33.01	Essential oils other than of citrus fruit, terpeneless	Deterpenation of essential oils other than of citrus fruit
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05) and sulphate turpentine, refined	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product

Products obtained		Working or processing that confers the status of originating products
Customs Tariff heading No.	Description	
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex Chapter 39	Artificial plastic materials, cellulose ethers and esters, artificial resins and articles made of these materials, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium
ex 40.01	Slabs of crêpe rubber for soles	Lamination of crêpe sheets of natural rubber
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep and lamb skins without the wool	Removing wool from sheep and lamb skins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos. 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned

ex 41.03	Retanned sheep and lamb skin leather, except leather of heading Nos. 41.06 to 41.08	Retanning of sheep and lamb skin leather, not further prepared than tanned
ex 41.04	Retanned goat and kid skin leather, except leather of heading Nos. 41.06 to 41.08	Retanning of goat and kid skin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, except leather of heading Nos. 41.06 to 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforising, mercerising) of fabrics the value of which does not exceed 47.5% of the value of the finished product
ex 50.10		
ex 51.04		
ex 53.11		
ex 53.12		
ex 53.13		
ex 54.05		
ex 55.07		
ex 55.08		
ex 55.09		
ex 56.07		
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate

Products obtained		Working or processing that confers the status of originating products
Customs Tariff heading No.	Description	
ex 68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
ex 70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50% of the value of the finished product
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or similar uses	Cutting of glass objects the value of which does not exceed 50% of the value of the finished product or decoration, entirely done by hand, excepting screen printing, of mouth blown glass objects of which the value does not exceed 50% of the value of the finished products
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious and semi-precious stones

ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group

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



ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium and scrap
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50% of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought the value of which does not exceed 50% of the value of the finished product

Products obtained		Working or processing that confers the status of originating products
Customs Tariff heading No.	Description	
ex 83.06	Indoor ornaments made from base metals, other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30% of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>1</sup> used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass working machines) and cylinders thereof	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product

84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts <sup>1</sup> used for assembly of the head (motor excluded) are originating products, and

<sup>1</sup> In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, 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 paragraph 13 of this Notice determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

Products obtained		Working or processing that confers the status of originating products
Customs Tariff heading No.	Description	
ex 84.41 (cont)		(b) the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products <sup>1</sup>
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio, broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products <sup>1</sup>
87.06	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15% of the value of the finished product

ex 94.01	Chairs and other seats (other than those falling within heading No. 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300gr/m <sup>2</sup> or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product <sup>2</sup>
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300gr/m <sup>2</sup> or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product <sup>2</sup>
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
ex 95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
ex 95.06	Articles of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)

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

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

Products obtained		Working or processing that confers the status of originating products
Customs Tariff heading No.	Description	
ex 95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

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## Appendix E *(see paragraph 7)*

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### MINIMAL PROCESSES

The following working or processing is not sufficient to enable products to qualify for ACP treatment:

- (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 packing and breaking up and assembly of consignments;  
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing 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 mixtures do not meet the conditions laid down in this Notice to enable them to be considered as originating either in the Community, in an ACP state or in the countries and territories;
- (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.

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## Appendix F *(see paragraph 8)*

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### **ORIGIN RULES FOR PETROLEUM PRODUCTS**

This appendix lists the petroleum products which are eligible for ACP treatment and states in Lists A and B the special processes which constitute the origin conditions they must fulfil.

**Notes:**

1. Products are described as 'originating' if they satisfy the origin conditions for ACP treatment; 'non-originating' products are those which do not satisfy the origin conditions. Where products mentioned in column 3 of List A or List B are not described either as 'originating' or 'non-originating', they are to be taken to be products which were imported or are of undetermined origin.
2. Where the prefix 'ex' appears against a tariff heading in column 1 of List A or List B, it indicates that the product described in column 2 forms only part of the products covered by that heading.



## Appendix F (continued)

## PETROLEUM PRODUCTS ELIGIBLE FOR ACP TREATMENT

Customs Tariff heading No.	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), intended for use as power or heating fuels
27.10 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
29.01AI	Hydrocarbons, acyclic, for use as power or heating fuels
29.01BII	Cyclanes and cyclenes, (excluding azulenes) for use as power or heating fuels
29.01DIa)	Benzene, toluene and xylenes 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 wax, of petroleum waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

## Appendix F (continued)

## QUALIFYING PROCESSES FOR PETROLEUM PRODUCTS

## LIST A

Customs Tariff heading No.	Exported product	Processing that does not confer the status of originating products
ex 34.04	Waxes with basis of paraffin wax, of petroleum wax, of waxes obtained from bituminous minerals, of slack wax or of scale wax	Manufacture from organic chemicals falling within Chapter 29 or products falling within heading No. 34.04

## Appendix F (continued)

## LIST B

Customs Tariff heading No.	Exported product	Processing which, even if not resulting in a change of tariff heading of the materials, confers originating status
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole) for use as power or heating fuels	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes
ex 27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.13	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.13	Micro-crystalline wax, slack wax, purified ozokerite, lignite wax, peat wax and other mineral waxes (other than crude ozokerite), whether or not coloured	Manufacture from crude ozokerite

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## Appendix G *(see paragraph 19)*

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### **FORM OF MOVEMENT CERTIFICATE EUR 1**

A specimen of the certificate EUR 1 which is to be presented at importation to support a claim to ACP treatment and which must be printed in Danish, Dutch, English, French, German or Italian is reproduced in this appendix.

The format has been agreed by the parties to the Convention of Lomé. The certificate must be printed on white sized writing paper, not containing mechanical pulp, weighing not less than 25 grams per square metre. The dimensions must be 210mm × 297mm.

The top copy, which is sent to the importing country, must be overprinted with a green guilloche pattern background so that any falsification by mechanical or chemical means is clearly apparent.

Each certificate must bear a serial number, whether or not printed, by which it can be identified, and the name and address of the printer or a mark by which the printer can be identified.

MOVEMENT CERTIFICATE

<p>1. Exporting Party, full name and address</p>	<p><b>EUR 1 No.</b></p>	
<p>2. Consignee Name, full name and address</p>	<p>3. Date of issue of this certificate</p> <p>4. Description of goods, quantity and value</p> <p>5. Origin of goods (country or territory of origin)</p> <p>6. Country, name of authority or territory of destination</p>	
<p>7. Place of origin of goods</p>	<p>8. Remarks</p>	
<p>9. Description of goods, quantity and value</p>	<p>10. Gross weight (kg)</p>	<p>11. Net weight (kg)</p>
<p>12. Signature of authorized person</p> <p>13. Name and position of authorized person</p>	<p>14. Signature of authorized person</p> <p>15. Name and position of authorized person</p>	

(1) To be completed only when the exporting country is not the country in which the products are considered to originate. If this is not the case, this space must be struck through.

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

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

<p><b>13. REQUEST FOR VERIFICATION, to</b></p>	<p><b>14. RESULT OF VERIFICATION</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>(Place and date)</p> <p style="text-align: right;">Stamp</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate <sup>(1)</sup></p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>(Place and date)</p> <p style="text-align: right;">Stamp</p> <p>(Signature)</p> <p>(1) Insert X in the appropriate box.</p>

**NOTES**

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

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## Appendix H *(see paragraph 13)*

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### **POSTAL FORM EUR 2**

A specimen of Form EUR 2, which may be used instead of certificate EUR 1 as a declaration of origin in the case of postal importations not exceeding 1000 UA in value, is reproduced in this appendix. It must be printed and completed in Danish, Dutch, English, French, German or Italian.

The form is composed of two parts, the dimensions of each part being 210mm × 148mm; it must be printed on white sized writing paper, not containing mechanical pulp, weighing not less than 64 grammes per square metre.

Each part of the form must bear a distinctive sign attributed to the approved printer and a serial number, whether or not printed, by which it can be identified.





FORM **EUR. 2** No A 000 000

(Part 1)

Before completing this form read carefully the instructions on the back of Part 1.

1 Name and address of exporter	2 Declaration by the exporter  I, the undersigned, exporter of the goods described below and contained in this postal consignment,  — DECLARE that the goods are situated in _____ (exporting country) under the conditions necessary for completion of this form in accordance with the provisions governing trade between _____ <sup>1</sup> ; and that the goods have the status of originating products within the meaning of the said provisions;  — UNDERTAKE to submit to the appropriate authorities any supporting evidence which these authorities may require and to agree to any inspection by them of my accounts and any check by them on the processes of manufacture of the goods described below.	
3 Name and address of consignee		
5 Remarks <sup>2</sup>	4 Place and date	
	6 Signature of exporter	
10 Description of goods	7 Country, group of countries or territory in which the products are considered to originate <sup>3</sup>	8 Country of destination
		9 Gross weight
11 Authorities in the exporting country responsible for verification of the declaration by the exporter		

<sup>1</sup> <sup>2</sup> <sup>3</sup> (See footnotes on back of Part 1).

**Footnotes for both forms**

<sup>1</sup> Indicate the Contracting Parties to the transaction in respect of which the form has been completed.

<sup>2</sup> Refer to any verification already carried out by the appropriate authorities.

<sup>3</sup> To be completed only where the exporting country is not the country in which the products are considered to originate. If this is not the case, this space must be struck through.

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

A. A form EUR.2 may be made out only for goods which in the exporting country meet the conditions specified by the provisions governing the trade referred to in space 2.

Those provisions must be studied carefully before the form is completed.

B. The exporter must give the reference 'EUR.2' followed by the serial number of the form either on green label C1 or on customs declaration C2/CP 3.

C. After completing and signing the two parts of the form, the exporter must,

— in the case of a consignment by parcel post, attach the two parts to the dispatch note,

— in the case of a consignment by letter post, attach part 1 firmly to the consignment and insert part 2 inside it.

FORM **EUR. 2** No A 000 000

(Part 2)

Before completing this form read carefully the instructions on the back of Part 1.

1 Name and address of exporter	2 Declaration by the exporter I, the undersigned, exporter of the goods described below and contained in this postal consignment, — DECLARE that the goods are situated in (exporting country) under the conditions necessary for completion of this form in accordance with the provisions governing trade between <sup>1</sup> ; and that the goods have the status of originating products within the meaning of the said provisions; — UNDERTAKE to submit to the appropriate authorities any supporting evidence which these authorities may require and to agree to any inspection by them of my accounts and any check by them on the processes of manufacture of the goods described below.		
3 Name and address of consignee			
5 Remarks <sup>2</sup>	4 Place and date		
	6 Signature of exporter		
10 Description of goods	7 Country, group of countries or territory in which the products are considered to originate <sup>3</sup>	8 Country of destination	
		9 Gross weight	
11 Authorities in the exporting country responsible for verification of the declaration by the exporter			

<sup>1 2 3</sup> (See footnotes on back of Part 1).

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs officer requests that the declaration by the exporter on the front of this form be verified*</p>       <p>(Place and date of signature)</p>     <p>Official stamp</p>     <p>(Signature of customs officer)</p>	<p>Verification carried out by the undersigned customs officer shows that:</p> <p><input type="checkbox"/> the statements and particulars given in this form are accurate<sup>1</sup>;</p> <p><input type="checkbox"/> this form does not meet the requirements as to authenticity and accuracy (see remarks appended) <sup>1</sup></p>       <p>(Place and date of signature)</p>     <p>Official stamp</p>     <p>(Signature of customs officer)</p> <p><sup>1</sup>Place an x where applicable</p>

\* Verification of the form is made on a sampling basis or whenever the customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of constituents thereof. The customs authorities of the importing country must send the form to the authorities of the exporting country responsible for verification, specifying the reasons of substance or form which justify an inquiry. Wherever possible they must attach to the form the invoice submitted to them or a copy thereof, and give any information which it has been possible to obtain and which suggests that the particulars given in the form are inaccurate. If the customs authorities of the importing country decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to such safeguards as may be considered necessary

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## Appendix J *(see paragraph 31)*

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### FORM OF UNDERTAKING AND BANKERS' GUARANTEE (TARIFF QUOTAS)

For completion by the importer of the goods or his duly authorised agent. The undertaking must be signed by a person qualified to make declarations on Customs entries.

The form has alternative sections:

- (a) For use when the supporting evidence is incomplete;
- (b) For use during the critical period when the supporting evidence is complete.

'To the Commissioners of Customs and Excise

In consideration of your releasing the under-mentioned goods  
without payment of duty and/or CAP charge  
on payment at the reduced rate

\*(a) I/we undertake to produce to you the movement certificate or certificate of origin and/or other documents required by you to support a claim to tariff quota benefit in respect of the said goods immediately such certificate and/or other documents come into my/our possession and if such certificate and/or other documents are not produced to your satisfaction

either before the date of expiry of the pre-allocation authority if the quota has been made subject to pre-allocation procedure,  
or before the quota has been exhausted, if the quota has not been made subject to pre-allocation procedure,  
or in the case of a quota established under the Generalised System of Preferences for developing countries, before the Community limit for imports of the goods concerned from the country of origin concerned has been reached and the preferential rate of duty withdrawn from such imports  
but in any case within three months from this date.

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\*Section (a) or Section (b) is to be deleted as appropriate and the deletion initialled by both signatories.

**Appendix J** (*continued*)

**\*(b)** before it can be established whether or not the tariff quota in respect of which a claim has been made covering any such goods has been exhausted, in the event that it is established that the quota has been exhausted

I/we undertake to pay to you on demand the duty and/or CAP charges on the said goods at the appropriate non-quota rate and (if that rate is charged by reference to the value of the said goods) on the value as may here after be fixed by you.

Description of goods

Ship

Date and port of importation

Marks and numbers

Value (provisional)

and/or

Quantity (to be given when required for quota purposes and/or where the goods are subject to specific duty and/or CAP charge)

Signature

Dated

19

Full name (in block capitals) and status

Name and address of importer or authorised agent giving the undertaking

We join in the above undertaking as guarantors,

Signature

Full name (in block capitals) and status .

Name of bank

The bank underwriting the guarantee must be one approved for this purpose by the Commissioners of Customs and Excise. The guarantee is chargeable with stamp duty of £0.50 if given under seal.

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\*Section (a) or Section (b) is to be deleted as appropriate and the deletion initialled by both signatories.

**Appendix J** *(continued)*

**FORM OF UNDERTAKING AND BANKERS' GUARANTEE  
(TARIFF QUOTAS)**

For completion, when the supporting evidence is incomplete, by persons other than the importer of the goods or his duly authorised agent.

'To the Commissioners of Customs and Excise,

In consideration of your releasing the under-mentioned goods  
without payment of duty and/or CAP charge  
on payment at the reduced rate

I/we undertake to produce to you the movement certificate or certificate of origin and/or other documents required by you to support a claim to tariff quota benefit in respect of the said goods immediately such certificate and/or other documents come into my/our possession and if such certificate and/or other documents are not produced to your satisfaction

either before the date of expiry of the pre-allocation authority, if the quota has been made subject to pre-allocation procedure,

or before the quota has been exhausted, if the quota has not been made subject to pre-allocation procedure,

or in the case of a quota established under the Generalised System of Preferences for developing countries, before the Community limit for imports of the goods concerned from the country of origin concerned has been reached and the preferential rate of duty withdrawn from such imports

but in any case within three months from this date.

I/we undertake to pay to you on demand the duty and/or CAP charges on the said goods at the appropriate non-quota rate and (if that rate is charged by reference to the value of the said goods) on the value as may hereafter be fixed by you.

Description of goods

Ship

Date and port of importation

Marks and numbers

Value (provisional)

**Appendix J (continued)**

and/or

Quantity (to be given when required for quota purposes and/or when the goods are subject to specific duty and/or CAP charge)

†In witness whereof I/we have set my/our hand(s) and seal(s) this

. . . . day of . . . . 19 . . . .

Signed sealed and delivered . . . . )

by me/us in the presence of: . . . . )

Witness's signature . . . .

Address

Occupation or Description

or

†In witness whereof . . . . Ltd has caused its common seal to be

hereunto affixed this . . . . day of . . . . 19

The common seal of . . . . Ltd )

was hereunto affixed in the presence of: . . . . )

†

Director

Secretary

We join in the above undertaking as guarantors,

Signature

Full name (in block capitals) and status

Name of bank . . . .

The bank underwriting the guarantee must be one approved for this purpose by the Commissioners of Customs and Excise. The guarantee is chargeable with stamp duty of £0.50.

†Delete whichever does not apply.

‡Witnesses to sign as the company's articles of association require.



**Appendix J** (*continued*)**FORM OF UNDERTAKING AND BANKERS' GUARANTEE**

For completion when the goods are not subject to Tariff quotas and the undertaking is given by the importer of the goods or his duly authorised agent, ie a person qualified to make declarations on Customs entries.

'To the Commissioners of Customs and Excise

In consideration of your releasing the undermentioned goods at the ACP rate of duty I/we undertake to produce to you the movement certificate and other documents required by you to support a claim to ACP treatment in respect of the said goods immediately such certificates and other documents come into my/our possession and if such certificates and other documents are not produced to your satisfaction before the expiration of the period of three months from this date I/we undertake to pay to you on demand the duty on the said goods at the full rate and (if that rate is charged by reference to the value of the said goods) on the value as may hereafter be fixed by you.

Description of goods

Ship

Date and port of importation

Marks and numbers

Value (provisional)

Signature . . . . . Dated 19

Full name (in block capitals) and status

Name and address of importer or authorised agent giving the undertaking

We join in the above undertaking as guarantors,

Signature

Full name (in block capitals) and status

Name of bank . . . . . ,

The bank underwriting the guarantee must be one approved for this purpose by the Commissioners of Customs and Excise. The guarantee is chargeable with stamp duty of £0.50 if given under seal.

**Appendix J** (*continued*)**FORM OF UNDERTAKING AND BANKERS' GUARANTEE**

For completion when the goods are not subject to Tariff quotas and the undertaking is given by a person other than the importer of the goods or his duly authorised agent.

'To the Commissioners of Customs and Excise

In consideration of your releasing the undermentioned goods at the ACP rate of duty I/we undertake to produce to you the movement certificate and other documents required by you to support a claim to ACP treatment in respect of the said goods immediately such certificates and other documents come into my/our possession and if such certificates and other documents are not produced to your satisfaction before the expiration of the period of three months from this date I/we undertake to pay to you on demand the duty on the said goods at the full rate and (if that rate is charged by reference to the value of the said goods) on the value as may hereafter be fixed by you.

Description of goods

Ship

Date and port of importation

Marks and numbers

Value (provisional)

\*In witness whereof I/we have set my/our hand(s) and seal(s) this

day of                    19                    .

Signed sealed and delivered

by me/us in the presence of:

Witness's signature

Address

Occupation or description

or

\*In witness whereof

Ltd has caused its

common seal to be hereunto affixed this ... day of .....19 ..

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\*Delete whichever does not apply.

**Appendix J** (*continued*)

The common seal of  
was hereunto affixed in the presence of:

Ltd }  
}

‡

Director

Secretary

We join in the above undertaking as guarantors,

Signature

Full name (in block capitals) and status

Name of bank

The bank underwriting the guarantee must be one approved for this purpose by the Commissioners of Customs and Excise. The guarantee is chargeable with stamp duty of £0.50.

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## Appendix K *(see paragraph 33)*

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### DECLARATION BY AN EXPORTER TO AN ACP STATE

The declaration should be in the following form:

I, the undersigned, declare that the goods listed on this invoice were obtained in

(indicate the state(s) partner to the Convention in which the products were obtained)

and (as appropriate):

(a) (\*) satisfy the rules on the definition of the concept of 'wholly obtained products'

or

(b) (\*) were produced from the following products:

Description	Country of origin	Value (*)
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and have undergone the following processes:

(indicate processings)

in

(indicate the state(s))

partner to the Convention in which the products were obtained)

(Place and date)

(Signature)

**Appendix L** (see paragraph 34)

**FORM OF INFORMATION CERTIFICATE**

1 Supplier <sup>1</sup>	<b>INFORMATION CERTIFICATE</b> to facilitate the issue of a <b>MOVEMENT CERTIFICATE</b> for preferential trade between the  <b>EUROPEAN ECONOMIC COMMUNITY</b>  and THE ACP STATES		
2 Consignee <sup>1</sup>			
3 Processor <sup>1</sup>	4 State in which the working or processing has been carried out		
6 Customs office of importation <sup>1</sup>	5 For official use		
7 Import document <sup>1</sup> Form <span style="float:right">No</span> Series Date			
<b>GOODS SENT TO THE MEMBER STATE OF DESTINATION</b>			
8 Marks, numbers, quantity and kind of package	9 Tariff heading number and description of goods	10 Quantity <sup>1</sup>	
		11 Value <sup>1</sup>	
<b>IMPORTED GOODS USED</b>			
12 Tariff heading number and description	13 Country of origin	14 Quantity <sup>1</sup>	15 Value <sup>1</sup>
16 Nature of the working or processing carried out			
17 Remarks			
18 <b>CUSTOMS ENDORSEMENT</b>  Declaration certified  Document Form <span style="float:right">No</span> Customs Office  Date <input style="width:100px; height:20px;" type="text"/>  <div style="border: 1px solid black; width: 80px; height: 60px; margin-left: auto; margin-top: 20px; text-align: center;">Official Stamp</div> <span style="float:left">(Signature)</span>	19 <b>DECLARATION BY THE SUPPLIER</b>  I, the undersigned, declare that the information on this certificate is accurate  <span style="float:left">(Place)</span> <span style="float:right">(date)</span>  <span style="float:right">(Signature)</span>		

## Appendix L (continued)

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned Customs official requests verification of the authenticity and accuracy of this information</p>	<p>Verification carried out by the undersigned Customs official shows that this information certificate:</p> <p>(a) was issued by the Customs office indicated and that the information contained therein is accurate*</p> <p>(b) does not meet the requirements as to authenticity and accuracy (see notes appended)*</p>
<p>.....</p> <p>(Place and date)</p>	<p>.....</p> <p>(Place and date)</p>
<p>.....</p> <p>Official Stamp</p> <p>.....</p>	<p>.....</p> <p>Official Stamp</p> <p>.....</p>
<p>.....</p> <p>(Official's signature)</p>	<p>.....</p> <p>(Official's signature)</p> <p>*Delete where not applicable.</p>

## CROSS REFERENCES

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

<sup>2</sup> Optional information.

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

<sup>4</sup> Packing shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.

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



