

## LIST OF ANNEXES AND PROTOCOLS

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- Annex II: Lists of industrial products originating in the Community to which are applicable, on importation into Egypt, the schedules for tariff dismantling referred to in Article 9(1).
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- Annex IV: Lists of industrial products originating in the Community to which are applicable, on importation into Egypt, the schedules for tariff dismantling referred to in Article 9(3).
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- Protocol 5: Mutual assistance between administrative authorities in customs matters.

**ANNEX I**

LIST OF AGRICULTURAL AND PROCESSED AGRICULTURAL PRODUCTS  
FALLING WITHIN CHAPTERS 25 TO 97 OF THE HARMONISED SYSTEM  
REFERRED TO IN ARTICLES 7 AND 12

HS Code	2905.43	(mannitol)
HS Code	2905.44	(sorbitol)
HS Code	2905.45	(glycerol)
HS Heading	33.01	(essential oils)
HS Code	3302.10	(odoriferous substances)
HS Headings	35.01 to 35.05	(albuminoidal substances, modified starches, glues)
HS Code	3809.10	(finishing agents)
HS Heading	38.23	(industrial fatty acids, acid from oil refining, industrial fatty alcohols).
HS Code	3824.60	(sorbitol n.e.p.)
HS Headings	41.01 to 41.03	(hides and skins)
HS Heading	43.01	(raw furskins)
HS Headings	50.01 to 50.03	(raw silk and silk waste)
HS Headings	51.01 to 51.03	(wool and animal hair)
HS Headings	52.01 to 52.03	(raw cotton, waste and cotton carded or combed)
HS Heading	53.01	(raw flax)
HS Heading	53.02	(raw hemp)

**ANNEX II**

LISTS OF INDUSTRIAL PRODUCTS ORIGINATING IN THE COMMUNITY  
TO WHICH ARE APPLICABLE, ON IMPORTATION INTO EGYPT,  
THE SCHEDULES FOR TARIFF DISMANTLING  
REFERRED TO IN ARTICLE 9(1)

2501001	2528900	2709000	2816200	2830100
2502000	2529100	2710001	2816300	2830200
2503100	2529210	2710002	2817000	2830300
2503900	2529220	2711110	2818100	2830900
2504100	2529300	2711120	2818200	2831100
2504900	2530100	2711139	2818300	2831900
2505109	2530200	2711140	2819100	2832100
2505909	2530400	2711190	2819900	2832200
2506100	2530909	2711210	2820100	2832300
2506210	2601110	2711290	2820900	2833210
2506290	2601120	2712100	2821100	2833220
2507000	2601200	2712200	2821200	2833230
2508100	2602000	2712900	2822000	2833240
2508200	2603000	2713110	2823000	2833250
2508300	2604000	2713120	2825101	2833260
2508400	2605000	2713200	2825109	2833270
2508500	2606000	2713900	2825200	2833290
2508600	2607000	2714100	2825300	2833300
2508700	2608000	2714900	2825400	2833400
2509000	2609000	2715000	2825500	2834100
2511100	2610000	2716000	2825600	2834210
2511200	2611000	2801200	2825700	2834220
2512000	2612100	2801300	2825800	2834290
2513110	2612200	2802000	2825900	2835000
2513190	2613100	2804210	2826110	2835210
2513210	2613900	2804290	2826120	2835220
2513290	2614000	2804500	2826190	2835230
2514000	2615100	2804610	2826200	2835240
2517100	2615900	2804690	2826300	2835250
2517200	2616100	2804700	2826900	2835260
2517300	2616900	2804800	2827100	2835290
2517411	2617100	2804900	2827200	2835310
2517491	2617900	2805110	2827310	2835390
2518100	2618000	2805190	2827320	2836100
2518200	2619000	2805210	2827330	2836201
2518300	2620110	2805220	2827340	2836301
2519100	2620190	2805300	2827350	2836401
2519900	2620200	2805400	2827360	2836409
2520201	2620300	2809100	2827370	2836500

2521000	2620400	2809201	2827380	2836600
2522100	2620500	2810001	2827390	2836700
2522200	2620900	2812100	2827410	2836910
2522300	2621000	2812900	2827490	2836920
2524000	2701110	2813100	2827510	2836930
2525100	2701120	2813900	2827590	2836990
2525200	2701190	2814100	2827600	2837110
2525300	2701200	2814200	2828909	2837190
2526201	2702100	2815200	2829110	2837200
2527000	2702200	2815300	2829199	2838000
2528100	2703000	2816100	2829900	2839000
2839190	2902300		2912500	2917130
2839200	2902410	2905490	2913000	2917140
2839900	2902420	2905500	2914110	2917190
2840110	2902430	2906110	2914120	2917200
2840190	2902440	2906120	2914130	2917310
2840200	2902500	2906130	2914190	2917320
2840300	2902600	2906140	2914210	2917330
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2841200	2902900	2906210	2914230	2917350
2841300	2902909	2906290	2914290	2917360
2841400	2903110	2907110	2914300	2917370
2841500	2903120	2907120	2914410	2917390
2841600	2903130	2907130	2914490	2918110
2841700	2903140	2907140	2914500	2918120
2841800	2903150	2907150	2914600	2918130
2841900	2903160	2907190	2914690	2918140
2842100	2903190	2907210	2914700	2918150
2842900	2903210	2907220	2915110	2918160
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2843210	2903230	2907290	2915130	2918190
2843290	2903290	2907300	2915211	2918210
2843300	2903300	2908100	2915220	2918220
2843900	2903400	2908200	2915230	2918230
2844101	2903510	2908900	2915240	2918290
2844109	2903590	2909110	2915290	2918300
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2846900	2904900	2909490	2915500	2921210
2847000	2905110	2909500	2915600	2921220
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2849200	2905150	2910300	2916110	2921420
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2901299	2905410	2912410	2916390	2922190
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2902190		2912490	2917120	2922220
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2922410	2934300	3003901		3811299
2922420	2934900	3004310		3811909
2922490	2935000	3004901		3812100
2922500	2936100	3006109		3812200
2923100	2936210	3006200	3507100	3812300
2923200	2936220	3006300	3507900	3813000
2923900	2936230	3006400	3701100	3814000
2924100	2936240	3006600	3701302	3815110
2924210	2936250	3101000	3701992	3815120
2924291	2936260	3102210	3702100	3815190
2924299	2936270	3104100	3702511	3815900
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2928000	2937910	3105510	3702922	3822000
2929100	2937920	3105590	3702941	3822600
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2933590	3001900	3404100	3809920	3904400
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3906100	4002391	4403910	4811391	5303900
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3907990	4003000	4407220	4902900	5407101
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3908900	4014100	4407910	4904000	5501200
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3914000	4104102	4703210		5506900
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3915300	4106191	4704190		5602210
3915900	4110000	4704210		5602290
3917101	4205001	4704290		5602900
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7017200	7204410	7405900	8105101	8204110
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7102100		7407101	8106001	8205600
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7102310	7210111	7410211	8107102	8207120
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7110291	7219230	7607111	8112111	8208400
7110311	7219240	7607191	8112112	8208900
7110391	7219310	7607201	8112190	8209000
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7112900	7219900	7901110	8112401	8401300
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7202920	7403120	8102930	8202310	8404202
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8407331	8416900	8425310	8431490	8439910
8407332	8417100	8425390	8432101	8439990
8407333	8417200	8425410	8432109	8440100
8407341	8417800	8425420	8432211	8440900
8407342	8417901	8425490	8432219	8441100
8407343	8417909	8426110	8432291	8441200
8408109	8418501	8426120	8432299	8441300
8408209	8418611	8426190	8432301	8441400
8408909	8418691	8426200	8432309	8441800
8409100	8419200	8426300	8432401	8441900
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8411110	8419500	8427100	8433110	8442501
8411120	8419600	8427200	8433190	8442509
8411210	8419810	8428109	8433200	8443110
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8411810	8420101	8428310	8433400	8443190
8411820	8420109	8428320	8433510	8443210
8411910	8420911	8428330	8433520	8443290
8411990	8420919	8428390	8433530	8443300
8412100	8420991	8428400	8433590	8443400
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8412290	8421110	8428600	8433900	8443600
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8449000	8459610	8466939	8479820	8504223
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8451401	8460110	8467190	8479900	8504233
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8451500	8460210	8467890	8480200	8504322
8451800	8460290	8467910	8480410	8504323
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8451903	8460390	8467990	8480500	8504332
8451909	8460400	8468100	8480600	8504333
8452210	8460900	8468200	8480710	8504341
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8452909	8461300	8468902	8481200	8504409
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8454200	8462290	8471930	8482200	8505300
8454300	8462310	8471990	8482300	8505900
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8455100	8462410	8474100	8482500	8508200
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8455900	8463100	8474390	8501100	8513901
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8456301	8464200	8475900	8501340	8514900
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8457100	8465912	8477100	8501530	8515210
8457200	8465919	8477200	8501610	8515291
8457300	8465920	8477300	8501620	8515299
8458110	8465930	8477400	8501630	8515310
8458190	8465940	8477510	8501640	8515391
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8516904	8533900	8545200	8709190	9010900
8517100	8535109	8545900	8709900	9011100
8517200	8535211	8546101	8713100	9011200
8517301	8535212	8546201	8713900	9011800
8517309	8535290	8547101	8714200	9011900
8517401	8535301	8601100	8801100	9012100
8517402	8535302	8601200	8801900	9012900
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8517820	8536201	8603100	8802200	9013800
8517901	8536300	8603900	8802300	9013900
8517902	8536501	8604000	8802400	9014100
8517909	8536502	8607110	8802500	9014200
8519991	8539291	8607120	8803100	9014800
8520901	8539313	8607190	8803200	9014900
8522901	8539902	8607210	8803300	9015100
8523111	8540110	8607290	8803900	9015200
8523121	8540120	8607300	8804000	9015300
8523131	8540200	8607910	8805100	9015400
8523201	8540300	8607990	8805200	9015800
8525101	8540410	8608000	8901101	9015900
8525200	8540420	8701100	8901102	9016000
8526100	8540490	8701300	8901103	9017100
8526910	8540810	8701901	8901201	9017201
8526921	8540890	8701909	8901301	9017209
8528102	8540910	8704101	8901901	9017300
8528202	8540990	8704212	8901902	9017800
8529901	8541100	8704213	8902001	9017900
8530100	8541210	8704221	8902003	9018110
8530800	8541290	8704222	8902300	9018190
8530900	8541300	8704231	8904000	9018200
8531109	8541400	8704232	8905100	9018312
8531200	8541500	8704312	8905200	9018319
8531809	8541600	8704313	8905900	9018320
8531909	8541900	8704321	8907100	9018390
8532100	8542110	8704322	8907900	9018410
8532210	8542190	8704902	8908000	9018490

8532220	8542200	8704903	9001100	9018500
8532230	8542800	8708291	9005801	9018900
8532240	8542900	8708401	9005901	9019100
8532250	8543100	8708501	9006100	9019200
8532290	8543200	8708601	9007190	9020000
8532300	8543300	8708701	9007291	9021110
8532900	8543801	8708801	9007919	9021190
8533100	8543809	8708911	9007921	9021210
8533210	8543900	8708921	9010101	9021290
8533290	8544201	8708931	9010109	9021300
8533310	8544700	8708941	9010201	9021400
9021900	9032890	9506610		
9022110	9032900	9506620		
9022190	9033000	9506690		
9022210	9106100	9506700		
9022290	9106200	9506910		
9022300	9106900	9506990		
9022900	9107000	9507100		
9023000	9108110	9507200		
9024100	9108120	9507300		
9024800	9108190	9507900		
9024900	9108200	9508000		
9025110	9108910	9603500		
9025190	9108990	9607200		
9025200	9110110	9608601		
9025800	9110120	9618000		
9025900	9110190	9705000		
9026100	9110900			
9026200	9114100			
9026800	9114200			
9026900	9114300			
9027100	9114400			
9027200	9114900			
9027300	9405101			
9027400	9405501			
9027500	9501000			
9027800	9502091			
9027900	9502109			
9028100	9502910			
9028309	9502990			
9028900	9503100			
9029100	9503200			
9029200	9503300			
9029900	9503410			
9030100	9503490			
9030200	9503500			
9030310	9503600			
9030390	9503700			
9030400	9503800			
9030810	9503900			

9030890	9504100
9030900	9506110
9031100	9506120
9031200	9506190
9031300	9506210
9031400	9506290
9031800	9506310
9031900	9506320
9032100	9506390
9032200	9506510
9032810	9506590

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**ANNEX III**

LISTS OF INDUSTRIAL PRODUCTS ORIGINATING IN THE COMMUNITY  
TO WHICH ARE APPLICABLE, ON IMPORTATION INTO EGYPT,  
THE SCHEDULES FOR TARIFF DISMANTLING  
REFERRED TO IN ARTICLE 9(2)

2501009	2833110	3210004	3603000	3808901
2505101	2833190	3211009	3604901	3808909
2505901	2836209	3212901	3604909	3811110
2510100	2836309	3212902	3606100	3811191
2510200	2901101	3213100	3606900	3811211
2517419	2901291	3213900	3701200	3811291
2517499	2902200	3214109	3701301	3811901
2520100		3215110	3701309	
2520209	2902901	3215191	3701910	3904109
2520900	2912600	3215199	3701991	3904210
2523291	3005101	3215900	3701999	3904220
2526100	3005109		3702200	3909401
2526209	3005901		3702310	3916100
2530300			3702320	3916200
2705000			3702390	3916900
2707100	3005909		3702410	3917211
2707200	3006101		3702420	3917221
2707500	3006500		3702430	3917231
2707600	3204110		3702440	3917291
2707910	3204121		3702519	3917311
2707990	3204129		3702529	3917321
2708100	3204130		3702530	3917391
2708200	3204141		3702540	3919900
2710003	3204149		3702559	3919901
2710009	3204150		3702569	3919909
2711131	3204160		3702919	3920109
2803000	3204170	3401111	3702929	3920200
2804100	3204191	3401201	3702930	3920300
2804300	3204199	3402111	3702949	3920410
2804400	3204200	3402121	3702959	3920420
2806100	3204900	3402131	3703109	3920510
2806200	3206100	3402191	3703209	3920590
2809209	3206200	3402901	3703909	3920610
2810009	3206300	3402909	3704000	3920620
2811110	3206410	3403111	3705100	3920630
2811190	3206420	3403191	3705200	3920690
2811210	3206430	3403911	3705900	3920710
2811220	3206490	3403991	3706101	3920720
2811230	3206500	3404901	3706901	3920730

2811290	3207201	3407009	3707100	3920790
2815110	3207209		3707900	3920910
2815120	3207300		3801111	3920920
2824100	3207400		3808101	3920930
2824200	3208101		3808109	3920940
2824901	3208201		3808201	3920990
2824909	3208901	3506100	3808209	3921110
2828101	3209101	3506910	3808301	3921120
2828102	3209901	3506990	3808309	3921130
2828901	3210001	3601000	3808401	3921140
2829191	3210003	3602000	3808409	3921190
3921909	4011990	4408909	4806200	4911991
3923101	4012100	4409109	4806300	4911992
3923211	4012200	4409209	4806400	5004009
3923302	4012900	4411110	4807100	5005000
3926101	4013100	4411210	4807910	5006001
3926102	4013200	4411310	4807990	
3926201	4013900	4411910	4808100	5006009
3926901	4014900	4502000	4808200	5105109
3926902	4016109		4808300	5105210
3926904	4016910	4503900	4808900	5105299
3926905	4016929	4504100	4809100	5105300
3926906	4016930	4504900	4809200	5105400
3926908	4016940	4802101	4809300	
4001292	4016950	4802109	4809900	5106100
4001302	4016994	4802200	4810110	
4002199	4016999	4802300	4810120	5106200
4002209	4017002	4802400	4810210	
4002319	4017009	4802511	4810290	5107100
4002399	4103200	4802519	4810310	5107200
4002499		4802521	4810320	5108100
4002599	4104109	4802529	4810390	
4002609	4104210	4802531	4810910	5108200
4002709	4104220	4802539	4810999	5110009
4002809	4104299	4802601	4811100	5113001
4002999	4104310	4802609	4811210	5204110
4005100	4104390	4803001	4811290	5204190
4005200	4105110	4804110	4811319	5204200
4005910	4105120	4804190	4811399	5205110
4005990	4105199	4804210	4811400	5205120
4006100	4105200	4804290	4811901	5205130
4006900	4106110	4804310	4811909	5205140
4007000	4106120	4804390	4813100	5205150
4008110	4106199	4804410	4813200	5205210
4008190	4106200	4804420	4813901	5205220
4008210	4107101	4804490	4813909	5205230
4008290	4107211	4804510	4816100	5205240
4009100	4107291	4804520	4816200	5205250
4009200	4107901	4804590	4816300	5205310
4009300	4111000	4805100		5205320

4009400	4203101	4805210	4816900	5205330
4009500	4203210	4805220	4823300	5205340
4010100	4203291	4805230	4823400	5205350
4010919	4203301	4805290	4823701	5205410
4010999	4203401	4805300	4823902	5205420
4011100	4204000	4805400	4907003	5205430
4011200	4206109	4805500	4907004	5205440
4011300	4206900	4805600	4908100	5205450
4011400	4405000	4805700	4908900	5206110
4011500	4408109	4805800	4910001	5206120
4011910	4408209	4806100	4911101	5206130
5206150	5402590	5601290	6804231	7005300
5206210	5402610	5601300		7006001
5206220	5402620	5602109	6804239	7010100
5206230	5402690	5603000	6804300	7010902
5206240	5403100	5604100	6805300	7010903
5206250	5403200	5604200	6806100	7010904
5206310	5403311	5604900	6806200	7012000
5206320	5403312	5605000	6806900	7014001
5206330	5403320	5806101	6807100	7015100
5206340	5403331	5806103	6807900	7015901
5206350	5403332	5806401	6808000	7015909
5206410	5403391	5806403	6809901	7016909
5206420	5403392	5807100	6811100	7019100
5206430	5403410	5807200	6811200	7019200
5206440	5403420	5807900	6812100	7019310
5206450	5403490	5901901	6812300	7019320
5207100	5404101	5903101	6812500	7019399
5207900	5404109	5903201	6812600	7019900
	5404900	5903901	6812909	7020001
	5405001	5907001	6814100	7020009
5305990	5405009	5910000	6814900	7101100
5306100	5407102	5911100	6815100	7101210
5306209	5508109	5911200	6815209	7102200
5307100	5508209	5911310	6815910	7102390
5307200	5509110	5911320	6815990	7103100
5308100	5509120	5911400	6901000	7103910
	5509210	5911900	6902100	7103990
5308200	5509220	6115911	6902200	7104100
5308300	5509310	6115921	6902901	7104900
5308901	5509320	6115931	6902902	7106100
5308909	5509410	6115991	6902909	7106922
5309101	5509420	6307200	6903100	7106929
5310901	5509510	6307901	6903200	7107001
5311009	5509520	6307902	6903900	7107009
5401109	5509530	6310101	6909110	7107220
5401209	5509590	6310109	6909190	7108110
5402100	5509610	6310900	6909191	7108132
5402200	5509620	6310909	6909900	7108139
5402310	5509690	6406101	7002200	7109001



5402320	5509910	6801000	7002319	7109009
5402330	5509920	6802101	7002399	7109240
5402390	5509990	6802102	7003191	7110112
5402411	5510110	6803000	7003192	7110192
5402412	5510120	6804100	7003200	7110199
5402420	5510200	6804211	7004901	7110212
5402430	5510300		7004902	7110292
5402491	5510900	6804219	7005101	7110299
5402492	5601100	6804221	7005102	7110312
5402510	5601210		7005291	7110392
5402520	5601220	6804229	7005292	7110399
7110492	7408220	7605210	8214909	8418619
7110499	7408290	7605290	8301100	8418691
7111001	7409110	7606119	8301200	8418699
7111002	7409190	7606129	8301300	8418991
7111100	7409210	7606919	8301409	8418999
7115100	7409290	7606929	8301500	8421211
7115901	7409310	7607119	8301600	8421230
7116101	7409390	7607199	8301700	8421310
7116201	7409400	7607209	8302100	8421910
7202110	7409900	7612909	8302200	8421990
7202190	7410110	7616902	8302300	8423109
7202210	7410120	7803000	8302410	8423200
7202290	7410219	7804110	8302420	8423300
7202300	7410229	7804190	8302490	8423810
7206909	7411100	7804200	8302500	8423820
7208110	7411210	7805000	8302600	8423899
7209140	7411220	7806000	8305100	8423901
7209210	7411290	7903100	8305200	8423902
7209340	7412100	7903900	8305900	8424100
7209440	7412200	7904000	8306100	8428101
7210119	7413000	7905000	8307100	8431201
7210129	7414100	7906000	8307900	8431312
7210902	7414900	7907100	8308100	8448310
7212109	7415100	7907900	8308200	8448410
7304100	7415210	8003000	8308909	8451300
7304200	7415290	8004000	8309901	8452100
7304319	7415310	8005100	8311109	8452901
7304399	7415320	8005200	8311209	8469100
7304419	7415390	8006000	8311309	8469210
7304499	7416000	8205100	8311909	8469290
7304519	7419992	8205200	8407339	8469310
7304599	7504000	8205300	8407349	8469390
7304909	7505110	8205400	8407900	8470100
7307210	7505120	8205510	8408102	8470210
7307220	7505210	8205590	8408103	8470290
7307230	7505220	8205700	8408202	8470300
7307290	7506100	8205800	8408203	8470400
7307910	7506200	8205900	8408902	8470500
7307920	7507110	8211940	8408903	8470900

7307930	7507120	8212101	8409919	8472100
7307990	7507200	8212109	8409999	8472200
7310292	7601100	8212201	8413110	8472300
7316000	7601200	8212202	8413190	8472900
7407109	7602000	8212203	8413300	8473100
7407219	7603100	8212900	8413830	8473210
7407229	7603200	8213000	8413911	8473290
7407299	7604109	8214100	8413913	8473400
7408110	7604290	8214901	8414301	8474801
7408190	7605110	8214902	8415901	8479301
7408210	7605190	8214903	8418502	8481802
8483100	8516400	8548000	8901109	9009300
8483400	8516901	8605000	8901209	9009900
8483500	8516902	8606100	8901309	9028201
8483600	8524211	8606200	8901903	9028209
8483900	8524221	8606300		9028301
8484100	8524231	8606910	8901909	9101119
8484900	8524901	8606920	8902002	9101129
8485100	8529101	8606990	8902009	9101199
8485900	8531101	8609000	8903102	9101219
8501401	8531801	8703101	8903912	9101299
8501511	8531901	8705100	8903922	9101999
8501521	8534000	8705200	8903992	9102110
	8535101	8705300	8906009	9102120
8503002	8535211	8705400	9001200	9102190
8504109	8535301	8705900	9001300	9102210
8506119	8535900	8708100	9001401	9102290
8506121	8536101	8708210	9001409	9102910
	8536209	8708299	9001501	9102990
8506129	8536410	8708310	9001509	9103100
8506139	8536490	8708390	9001900	9103900
8506199	8536509	8708409	9002110	9104000
8506200	8536619	8708509	9002190	9105110
8506909	8536900	8708609	9002200	9105190
8507101	8537101	8708709	9002909	9105210
8507201	8537109	8708809	9006200	9105290
8507300	8537209	8708919	9006309	9105910
8507801	8539100	8708929	9006409	9105990
	8539210	8708939	9006519	9109110
8507901	8539229	8708949	9006529	9109190
	8539299		9006539	9109900
8507909	8539312	8708999	9006599	9111109
	8539319	8711109	9006610	9111200
8510901	8539390	8711209	9006620	9111800
8510902	8539400	8711309	9006690	9111909
8511100	8539901	8711409	9006910	9112100
8511200	8539909	8711509	9006990	9112800
8511300	8544110	8711909	9007110	9112900
8511400	8544190	8712009	9007210	9201100
8511500	8544300	8714110	9007299	9201200

8511800	8544419	8714190	9007911	9201900
8511900	8544499	8714910	9007929	9202100
8511909	8544519	8714920	9008100	9202900
8512100	8544599	8714930	9008200	9203000
8512200	8544609	8714940	9008300	9204100
8512300	8546102	8714950	9008400	9204200
8512400	8546209	8714960	9008900	9205100
8512900	8546900	8714999	9009110	9205900
8513109	8547109	8715000	9009120	9206000
8513909	8547200	8716900	9009210	9207100
8516291	8547900	8901104	9009220	9207900
9209100	9706000			
9209200				
9209300				
9209910				
9209920				
9209930				
9209940				
9209990				
9302000				
9303100				
9303200				
9303300				
9303900				
9304000				
9305100				
9305210				
9305290				
9305901				
9305909				
9307000				
9401901				
9402100				
9402900				
9405102				
9504200				
9504909				
9506400				
9603210				
9603291				
9603301				
9603400				
9603902				
9604000				
9606100				
9608109				
9608200				
9608310				
9608399				
9608409				

9608609  
9608919  
9608999  
9609109  
9609200  
9609900  
9610000  
9611000  
9613801  
9613901  
9617000

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**ANNEX IV**

LISTS OF INDUSTRIAL PRODUCTS ORIGINATING IN THE COMMUNITY  
TO WHICH ARE APPLICABLE, ON IMPORTATION INTO EGYPT,  
THE SCHEDULES FOR TARIFF DISMANTLING  
REFERRED TO IN ARTICLE 9(3)

2515110	3208109	3307901	3926300	4302200
2515120	3208209	3307909	3926400	4302300
2515200	3208909	3401119	3926909	4303100
2516110	3209102	3401190	4010911	4303900
2516120	3209902	3401209	4010991	4304001
2516210	3210002	3402200	4015110	4304009
2516220	3212909	3405100	4015190	4409101
2516900	3214900	3405200	4015901	4409102
2523100		3405300	4015909	4409201
2523210		3405400	4107109	4409202
2523292		3405900	4107219	4410100
2523300		3406000	4107299	4410900
2523900		3604100	4107909	4411190
2704000	3302109	3605000	4108000	4411290
2706000	3302901	3706109	4109000	4411390
2707300	3302909	3706902		4411990
2707400	3303001	3912201	4201000	4412110
2801100	3303009	3917109	4202110	4412120
2807000	3304101	3917219	4202120	4412190
2808000	3304109	3917229		4412210
2915219	3304201	3917239	4202190	4412290
2939901	3304209	3917299	4202210	4412910
2939902	3304301	3917319	4202220	4412991
3003100	3304309	3917329	4202290	4412999
3003200	3304911	3917330	4202310	4414000
3003390	3304919	3917399	4202320	4415100
3003400	3304991	3917400	4202390	4415200
	3304999	3918100	4202910	4416000
3003909	3305101	3918900	4202920	4417009
3004100	3305109	3919100	4202991	4418100
3004200	3305201	3921902	4202999	4418200
3004320	3305209	3921903	4203109	4418300
3004390	3305301	3922100	4203292	4418400
3004400	3305309	3922200		4418500
3004500	3305901	3922900		4418901
	3305909	3923109		4418909
3004909	3306101	3923219		4419000
3102100	3306109	3923290		4420100
3102290	3306901	3923309		4420901

3102300	3306909	3923400		4420909
3102400	3307101	3923509		4421100
3102500	3307109	3923900		4421902
3102600	3307201	3924100		4421909
3102700	3307209	3924900		4601100
3102800	3307301	3925100		4601200
3102900	3307309	3925200		4601910
3103100	3307411	3925300	4302110	4601990
3103200	3307419	3925900	4302120	4602100
3103900	3307491	3926109	4302130	4602900
3207100	3307499	3926209	4302190	4803009
4814200	4910009	5209310	5212250	5511200
4814300	4911102	5209320	5306201	5511300
4814901	4911103	5209390	5308901	5512110
4814909	4911109	5209410	5309110	5512190
4815000	4911910	5209420	5309190	5512210
4817100		5209430	5309210	5512290
4817200	4911999	5209490	5309290	5512910
4817300	5007100	5209510	5310109	5512990
4818101	5007200	5209520	5310909	5513110
4818109	5007900	5209590	5311001	5513120
4818200	5109100	5210110	5401101	5513130
4818300	5109900	5210120	5401201	5513190
4818400	5110001	5210190	5406100	5513210
4818500	5111110	5210210	5406200	5513220
4818900	5111190	5210220	5407109	5513230
4819101	5111200	5210290	5407200	5513290
4819109	5111300	5210310	5407300	5513310
4819201	5111900	5210320	5407410	5513320
4819209	5112110	5210390	5407420	5513330
4819300	5112190	5210410	5407430	5513390
4819400	5112200	5210420	5407440	5513410
4819509	5112300	5210490	5407510	5513420
4819600	5112900	5210510	5407520	5513430
4820101	5113009	5210520	5407530	5513490
4820109	5208110	5210590	5407540	5514110
4820201	5208120	5211110	5407600	5514120
4820209	5208130	5211120	5407710	5514130
4820301	5208190	5211190	5407720	5514190
4820309	5208210	5211210	5407730	5514210
4820400	5208220	5211220	5407740	5514220
4820501	5208230	5211290	5407810	5514230
4820509	5208290	5211310	5407820	5514290
4820901	5208310	5211320	5407830	5514310
4820909	5208320	5211390	5407840	5514320
4821100	5208330	5211410	5407910	5514330
4821900	5208390	5211420	5407920	5514390
4822100	5208410	5211430	5407930	5514410
4822900	5208420	5211490	5407940	5514420
4823110	5208430	5211510	5408100	5514430

4823190	5208490	5211520	5408210	5514490
4823200	5208510	5211590	5408220	5515110
4823510	5208520	5212110	5408230	5515120
4823590	5208530	5212120	5408240	5515130
4823600	5208590	5212130	5408310	5515190
4823709	5209110	5212140	5408320	5515210
4823909	5209120	5212150	5408330	5515220
4909000	5209190	5212210	5408340	5515290
4910002	5209210	5212220	5508101	5515910
4910003	5209220	5212230	5508201	5515920
4910004	5209290	5212240	5511100	5515990
5516120	5703300	5901100	6103290	6108190
5516130	5703900	5901909	6103310	6108210
5516140	5704100	5903109	6103320	6108220
5516210	5704900	5903209	6103330	6108290
5516220	5705000	5903909	6103390	6108310
5516230	5801100	5904100	6103410	6108320
5516240	5801210	5904910	6103420	6108390
5516310	5801220	5904920	6103430	6108910
5516320	5801230	5905000	6103490	6108920
5516330	5801240	5906100	6104110	6108990
5516340	5801250	5906910	6104120	6109100
5516410	5801260	5906990	6104130	6109900
5516420	5801310	5907001	6104190	6110100
5516430	5801320	5907009	6104210	6110200
5516440	5801330		6104220	6110300
5516910	5801340		6104230	6110900
5516920	5801350	5908000	6104290	6111100
5516930	5801360	5909000	6104310	6111200
5516940	5801900	6001100	6104320	6111300
5606000	5801901	6001210	6104330	6111900
5607100	5801910	6001220	6104390	6112110
5607210	5801920	6001290	6104410	6112120
5607290	5802110	6001910	6104420	6112190
5607300	5802190	6001920	6104430	6112200
5607410	5802200	6001990	6104440	6112310
5607490	5802300	6002100	6104490	6112390
5607500	5803100	6002200	6104510	6112410
5607900	5803900	6002300	6104520	6112490
5608110		6002410	6104530	6113001
5608190	5804100	6002420	6104590	6113009
5608900	5804210	6002430	6104610	6114100
5609000	5804290	6002490	6104620	6114200
5701100	5804300	6002910	6104630	6114300
5701900	5805000	6002920	6104690	6114900
5702100	5806102	6002930	6105100	6115110
5702200	5806109	6002990	6105200	6115120
5702310	5806200	6101100	6105900	6115190
5702320	5806310	6101200	6106100	6115200
5702390	5806320	6101300	6106200	6115919

5702410	5806390	6101900	6106900	6115929
5702420	5806402	6102100	6107110	6115939
5702490	5806409	6102200	6107120	6115999
5702510	5808100	6102300	6107190	6116100
5702520	5808900	6102900	6107210	6116910
5702590	5809000	6103110	6107220	6116920
5702910	5810100	6103120	6107290	6116930
5702920	5810910	6103190	6107910	6116990
5702990	5810920	6103210	6107920	6117100
5703100	5810990	6103220	6107990	6117200
5703200	5811000	6103230	6108110	6117800
6201110	6204520	6211430	6304910	6404190
6201120	6204530	6211490	6304920	6404200
6201130	6204590	6212100	6304930	6405100
6201190	6204610	6212200	6304990	6405200
6201910	6204620	6212300	6305100	6405900
6201920	6204630	6212900	6305200	6406109
6201930	6204690	6213100	6305310	6406200
6201990	6205100	6213200	6305390	6406910
6202110	6205200	6213900	6305900	6406991
6202120	6205300	6214100	6306110	6406999
6202130	6205900	6214200	6306120	6501000
6202190	6206100	6214300	6306190	6502000
6202910	6206200	6214400	6306210	6503000
6202920	6206300	6214900	6306220	6504000
6202930	6206400	6215100	6306290	6505100
6202990	6206900	6215200	6306310	6505900
6203110	6207110	6215900	6306390	6506100
6203120	6207190	6216000	6306410	6506910
6203190	6207210	6217100	6306490	6506920
6203210	6207220	6217900	6306910	6506990
6203220	6207290	6301100	6306990	6507000
6203230	6207910	6301200	6307100	6601100
6203290	6207920	6301300	6307909	6601910
6203310	6207990	6301400	6308000	6601990
6203320	6208110	6301900	6309001	6602001
6203330	6208190	6302100	6309002	6602009
6203390	6208210	6302210	6309009	6603100
6203410	6208220	6302220	6309100	6603200
6203420	6208290	6302290	6309200	6603900
6203430	6208910	6302310	6309900	6701000
6203490	6208920	6302320	6401100	6702100
6204110	6208990	6302390	6401910	6702900
6204120	6209100	6302400	6401920	6703000
6204130	6209200	6302510	6401990	6704110
6204190	6209300	6302520	6402110	6704190
	6209900	6302530	6402190	6704200
6204210	6210100	6302590	6402200	6704900
6204220	6210200	6302600	6402300	6802109
6204230	6210300	6302910	6402910	6802211



6204290	6210400	6302920	6402990	6802219
6204310	6210500	6302930	6403110	6802221
6204320	6211110	6302990	6403190	6802229
6204330	6211120	6303110	6403200	6802231
6204390	6211200	6303120	6403300	6802239
6204410	6211310	6303190	6403400	6802291
6204420	6211320	6303910	6403510	
6204430	6211330	6303920	6403590	6802299
6204440	6211390	6303990	6403910	6802911
6204490	6211410	6304110	6403990	6802919
6204510	6211420	6304190	6404110	6802921
	7006002	7207190	7211191	7217130
6802931	7006009		7211199	7217190
6802939	7007110		7211210	7217210
6802991	7007190	7207200	7211220	7217220
6802999	7007210	7208120	7211291	7217230
6805100	7007290	7208130	7211299	7217290
6805200	7008001	7208140	7211300	7217310
6809110	7008009	7208210	7211410	7217320
6809190	7009100	7208220	7211491	7217330
6809902	7009910	7208230	7211499	7217390
6809909	7009920	7208240	7211901	7221000
6810110	7010901	7208310	7211909	7222100
6810190	7010905	7208320	7212210	7222200
6810200	7010909	7208330	7212290	
6810910	7013100	7208340	7212300	7222300
6810991	7013210	7208350	7212400	7222400
6810992	7013290	7208410	7212500	7224100
6810999	7013310	7208420	7212600	7224900
6811300	7013320	7208430	7213100	7225200
6811900	7013390	7208440	7213200	7225300
6813100	7013910	7208450	7213310	7225400
6813900	7013990	7208902	7213390	7225500
6904100	7014009	7208909	7213410	7225900
6904900	7016100	7209110	7213490	7226200
6905100	7016901	7209120	7213500	7226910
6905900	7018100	7209130	7214101	7226990
6906000	7018200	7209210	7214109	7227100
6907100	7018900	7209220	7214200	7227200
6907900	7113110	7209230	7214300	7227900
6908101	7113190	7209310	7214400	7228100
6908109	7113200	7209320	7214500	7228200
6908901	7114110	7209330	7214600	7228300
6908909	7114190	7209410	7215100	7228400
6910100	7114200	7209420	7215200	7228500
6910900	7115909	7209430		7228600
6911100	7116109	7209901	7215300	7228700
6911900	7116209	7209902	7215400	7228800
6912000	7117110	7209909	7215900	7229100
6913100	7117190	7210200	7216210	7229200

6913900	7117900	7210310	7216220	7229900
6914100	7201100	7210390	7216310	7301100
6914900	7201200	7210410	7216320	7301200
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7003199	7201309	7210500	7216400	7302200
7003300	7202991	7210600	7216500	7302901
7004100	7204500	7210700	7216600	7302909
7004909	7205100	7210903	7216901	7303000
7005109	7206100	7210909	7216909	7304311
7005210	7207110	7211110	7217110	7304391
7005299	7207120	7211120	7217120	7304411
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7304591	7311001	7321900	7614900	8414591
7304901	7311009	7322110	7615100	8414592
7305111	7312101	7322190	7615200	8414600
7305119	7312109	7322900	7616100	8414801
7305121	7312901	7323100	7616901	8414900
7305129	7312909	7323910	7616909	8415100
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7305199	7314110	7323930	8210000	
7305201	7314190	7323940	8211100	
7305209	7314200	7323990	8211910	
	7314300	7324100	8211920	8415820
7305319	7314410	7324211	8211930	
7305391	7314420	7324219	8214200	
	7314490	7324290	8214909	8415830
	7314500	7324900	8215100	8415909
7305399	7315110	7325100	8215200	8418101
7305901	7315120	7325910	8215910	8418109
	7315190	7325990	8215990	8418211
	7315200	7326110	8301401	8418219
7305909	7315810	7326190	8304000	8418221
7306101	7315820	7326200	8306210	8418229
7306109	7315890	7326901	8306290	8418291
7306201	7315900	7326902	8306300	8418299
7306209	7317001	7326903	8308901	8418300
7306301	7317009	7326909	8309100	8418400
7306309	7318110	7407211		8418509
7306401	7318120	7407219	8309909	8418691
7306409	7318130	7417000	8310000	8418910
7306501	7318140	7418100	8311101	
7306509	7318150	7418200	8311201	8418991
7306601	7318160	7419100	8311301	8419110
7306609	7318190	7419910	8311901	8419191
7306901	7318210	7419920	8402121	8419199
7306909	7318220	7419991	8402191	8419900
7307111	7318230	7419999	8402201	8421121
7307119	7318240	7508002	8402901	8422110
7307191	7318290	7508003	8404109	8422901
7307199	7319100	7508009	8404201	8424811

7308100	7319200	7604101	8404909	8424891
7308200	7319300	7604210	8407210	8424901
7308300	7319900	7608100	8408101	8424909
7308400	7320100	7608200	8408201	8427900
7308900	7320200	7609000	8408901	8431311
7309000	7320900	7610100	8409911	8450110
7310100	7321110	7610900	8409991	8450120
7310211	7321120	7611000	8413701	8450190
7310212	7321130	7612100	8413811	8450200
7310219	7321810	7612901	8413813	8450900
7310291	7321820	7613000	8413912	8451210
8451902	8509400	8523900	8701901	9006531
8452400	8509800	8524100	8702100	9006591
8479891	8509900		8702900	9018311
8479891	8510100		8703102	9101111
8480301	8510200	8524219	8703210	9101121
8480302	8510909		8703221	9101191
8480309	8516100		8703311	9101211
8481801	8516210	8524229	8703312	9101291
8483200	8516299	8524239	8704109	9101911
8483300	8516310	8524909	8704211	9101991
8502110	8516320	8525109	8704219	9111100
8502120	8516330	8525300	8704229	9111101
8502131	8516500	8526929	8704239	9111901
8504101	8516600	8527110	8704311	9113100
8504211	8516710	8527190	8704319	9113200
8504221	8516720	8527210	8704901	9113901
8504222	8516790	8527290	8704909	9113902
	8516800	8527310	8706000	9113909
8504223	8516903	8527320	8707100	9208100
8504231	8516909	8527390	8707900	9208901
8504232	8518100	8527900	8711101	9305902
	8518210	8528101	8711201	9305903
	8518220	8528109	8711301	9306100
8504233	8518290	8528201	8711401	9306219
8504310	8518300	8528209	8711501	9306299
8504321	8518400	8529108	8711901	9306309
8504322	8518500	8529109	8712001	9306909
	8518900	8529909	8714991	9401100
8504323	8519100	8536202	8716200	9401200
8504331	8519210	8536503	8716310	9401300
8504332	8519290	8536611	8716390	9401400
	8519310	8536690	8716400	9401500
8504333	8519390	8537201	8716800	9401610
8504341	8519400	8537202	8903101	9401690
8504342	8519910	8538100	8903911	9401710
	8519999	8538900	8903921	9401790
8504343	8520100	8539221	8903991	9401800
8504401	8520200	8539311	9002901	9401909
8506111	8520310	8544209	9003110	9403100

8506130	8520390	8544411	9003190	9403200
8506131	8520909	8544412	9003900	9403300
8506191	8521100	8544491	9004100	9403400
8506901	8521900	8544492	9004900	9403500
8507109	8522100	8544511	9005100	9403600
8507209	8522902	8544512	9005809	9403700
8507400	8522909	8544591	9005909	9403800
8507809	8523119	8544592	9006301	9403900
8509100	8523129	8544601	9006401	9404100
8509200	8523139	8544602	9006511	9404210
8509300	8523209	8701200	9006521	9404290
9404900	9613100			
9405109	9613200			
9405200	9613300			
9405300	9613809			
9405400	9613909			
9405509	9614100			
9405600	9614200			
9405910	9614900			
9405920	9615110			
9405990	9615190			
9406001	9615900			
9406002	9616100			
9406009	9616200			
9502101	9701100			
9504300	9701900			
9504400	9702000			
9504901	9703000			
9505100	9704000			
9505900				
9601100				
9601900				
9602001				
9602009				
9603101				
9603102				
9603299				
9603309				
9603901				
9603903				
9603909				
9605000				
9606210				
9606220				
9606290				
9606300				
9607110				
9607190				

9608101  
9608102  
9608391  
9608401  
9608501  
9608509  
9608911  
9608991  
9609101  
9612100  
9612200

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**ANNEX V**

LIST OF INDUSTRIAL PRODUCTS ORIGINATING IN THE COMMUNITY  
REFERRED TO IN ARTICLE 9(4)

87031030  
87031090  
87032290  
87032310  
87032320  
87032390  
87032400  
87033190  
87033220  
87033290  
87033300  
87039000  
87161000

**ANNEX VI**

## INTELLECTUAL PROPERTY RIGHTS REFERRED TO IN ARTICLE 37

1. By the end of the fourth year after the entry into force of the Agreement, Egypt shall accede the following multilateral conventions on intellectual property rights:
  - the Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome, 1961);
  - Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure (1977, amended 1980);
  - the Patent Cooperation Treaty (Washington 1970, amended in 1979 and modified in 1984);
  - the International Convention for Protection of New Varieties of Plants (UPOV) (Geneva Act 1991);
  - Nice Agreement concerning the international Classification of Goods and Services for the Purpose of the Registration of Marks (Geneva Act 1977 and amended in 1979);
  - Protocol relating to the Madrid Agreement concerning the international registration of Marks (Madrid 1989).

2. The Parties confirm the importance they attach to the obligations arising from the following multilateral conventions.
    - the World Trade Organisation agreement on Trade Related Aspects of Intellectual Property Rights (Marrakech, April 15, 1994), taking into consideration the transitional period provided for developing countries in Article 65 of that agreement;
    - the Paris Convention for the protection of industrial property (Stockholm Act 1967 amended in 1979);
    - Berne Convention for the protection of literary and artistic works (Paris Act 1971);
    - Madrid Agreement concerning the International Registration of Marks (Stockholm Act 1967 amended in 1979).
  3. The Association Council may decide that paragraph 1 shall apply to other multilateral conventions in this field.
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PROTOCOL 1  
CONCERNING THE ARRANGEMENTS APPLICABLE TO  
IMPORTS INTO THE COMMUNITY OF AGRICULTURAL PRODUCTS  
ORIGINATING IN EGYPT

1. The products listed in the Annex, originating in Egypt, shall be admitted for importation into the Community, according to the conditions contained hereafter and in the Annex.
2. (a) Customs duties shall be either eliminated or reduced as indicated in column "A",  
  
(b) For certain products, for which the Common Customs Tariff provides for the application of an *ad valorem* duty and a specific duty, the rates of reduction, indicated in columns "A" and "C", shall apply only to the *ad valorem* duty.
3. For certain products, customs duties shall be eliminated within the limit of the tariff quotas listed in column "B".

For the quantities imported in excess of the quotas, the common customs duties shall, according to the product concerned, be applied in full or reduced, as indicated in column "C".

For the first year of application, the volumes of tariff quotas shall be calculated as a pro rata of the basic volumes, taking into account the part of the period elapsed before the date of entry into force of this Agreement.

4. For the products for which the specific provisions in column "D" refer to this paragraph, the tariff quota volumes listed in column "B" shall be increased annually by 3% of the volume of the previous year; the first increase taking place one year after the entry into force of this Agreement.

5. From 1 December to 31 May, for sweet oranges, fresh, falling within CN codes ex 0805 10 10, ex 0805 10 30 and ex 0805 10 50, within the limit of the tariff quota of 34 000 tonnes applicable for the concession on the ad valorem customs duties, the agreed entry price between the European Community and Egypt, from which the specific duty provided in the Community's list of concessions to the WTO is reduced to zero, is:

- EUR 266/tonne, from 1 December 1999 to 31 May 2000,
- EUR 264/tonne, for every period thereafter, from 1 December to 31 May.

If the entry price for a consignment is 2, 4, 6 or 8 % lower than the agreed entry price, the specific customs duty shall be equal respectively to 2, 4, 6 or 8 % of this agreed entry price. If the entry price of a consignment is less than 92 % of the agreed entry price, the specific customs duty bound within the WTO shall apply.

**Annex to Protocol I**

CN Code	Description	A Reduction of the MFN customs duty (1) (%)	B Tariff quota (tons)	C Reduction of the customs duty beyond the tariff quota (1) (%)	D Specific provisions
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn	100	2 000	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0603 10	Fresh cut flowers and flower buds, of a kind suitable for bouquets or for ornamental purposes, from 1 October to 15 April	100	3 000 of which 1 000 of flowers falling within CN codes 0603 10 29 and 0603 10 69	-	Subject to compliance with the conditions agreed upon by exchange of letters
0604 99	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, dried, dyed, bleached, impregnated or otherwise prepared	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0701 90 51	New potatoes, fresh or chilled, from 1 January to 31 March	100	year 1: 130 000 year 2: 190 000 year 3 and following years: 250 000	60	

ex 0702 00	Tomatoes, fresh or chilled, from 1 November to 31 March	100	-	-	
ex 0703 10	Onions and shallots, fresh or chilled, from 1 February to 15 June	100	15 000	60	Subject to specific provisions in Protocol 1 paragraph 4
ex 0703 20 00	Garlic, fresh or chilled, from 1 February to 15 June	100	3 000	50	Subject to specific provisions in Protocol 1 paragraph 4
ex 0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled, from 1 November to 15 April	100	1 500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0705 11	Cabbage lettuce (head lettuce), from 1 November to 31 March	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0706 10 00	Carrots and turnips, fresh or chilled, from 1 January to 30 April	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0707 00	Cucumbers and gherkins, fresh or chilled, from 1 January to end February	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0708	Leguminous vegetables, shelled or unshelled, fresh or chilled, from 1 November to 30 April	100	year 1: 15 000 year 2: 17 500 year 3 and following years: 20 000	-	
0709	Other vegetables, fresh or chilled: - asparagus from 1 October to end February, - sweet peppers from 1 November to 30 April, - other vegetables from 1 November to end February	100	-	-	

ex 0710 ex 0711	Frozen and provisionally preserved vegetables, -excluding sweet corn of subheadings 0710 40 00 and 0711 90 30 and excluding mushrooms of the type Agaricus of subheadings 0710 80 61 and 0711 90 40	100	year 1: 1 000 year 2: 2 000 year 3 and following years: 3 000	-	
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	100	16 000	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0713	Dried leguminous vegetables, shelled, whether or not skinned or split, excluding products for sowing of subheadings 0713 10 10, 0713 33 10 and 0713 90 10	100	-	-	
0714 20	Sweet potatoes, fresh, chilled, frozen or dried	100	3 000	-	Subject to specific provisions in Protocol 1 paragraph 4
0804 10 00	Dates, fresh or dried	100	-	-	
0804 50 00	Guavas, mangoes and mangosteens, fresh or dried	100	-	-	
0805 10	Oranges, fresh or dried	100	year 1: 50 000 (2) year 2: 55 000 (2) year 3 and following years: 60 000 (2)	60	Subject to specific provisions in Protocol 1 paragraph 5

0805 20	Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids, fresh or dried	100	-		
0805 30	Lemons and limes, fresh or dried	100	-	-	
0805 40	Grapefruit, fresh or dried	100	-	-	
ex 0806 10	Grapes, fresh, from 1 February to 14 July	100	-	-	
ex 0807 11 00	Watermelons, fresh, from 1 February to 15 June	100	-	-	
ex 0807 19 00	Other melons, fresh, from 15 October to 31 May	100	1 000	-	Subject to specific provisions in Protocol 1 paragraph 4
0808 20	Pears and quinces, fresh	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0809 30	Peaches, including nectarines, fresh, from 15 March to 31 May	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0809 40	Plums and sloes, fresh, from 15 April to 31 May	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
ex 0810 10	Strawberries, fresh, from 1 October to 31 March	100	year 1: 500 year 2: 1 000 year 3 and following years: 1 500	-	
0810 90 85	Other fruit, fresh	100	-	-	

0811 0812	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, or provisionally preserved, but unsuitable in that state for immediate consumption	100	year 1: 1 000 year 2: 2 000 year 3 and following years: 3 000	-	
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	100	-	-	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	100	-	-	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	100	-	-	
1006	Rice	25	32 000	-	
1202	Ground nuts	100	-	-	
ex 1209	Seeds, fruit and spores, of a kind used for sowing, excluding beet seeds of subheadings 1209 11 00 and 1209 19 00	100	-	-	
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	100	-	-	



1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane; fruit stones and kernels and other vegetable products of a kind used primarily for human consumption, not elsewhere specified or included	100	-	-	
1515 50 11	Sesame oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption (3)	100	1 000	-	Subject to specific provisions in Protocol 1 paragraph 4
1515 90	Other fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified	100	500	-	Subject to specific provisions in Protocol 1 paragraph 4
1703	Molasses resulting from the extraction or refining of sugar	100	350 000	-	Subject to specific provisions in Protocol 1 paragraph 4
2001 90 10	Mango chutney	100	-	-	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	100	1 000	-	Subject to specific provisions in Protocol 1 paragraph 4
2008 11	Ground-nuts	100	3 000	-	Subject to specific provisions in Protocol 1 paragraph 4
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	100	1 000	-	Subject to specific provisions in Protocol 1 paragraph 4

2302	Bran, sharps and other residues derived from the sifting, milling or other working of cereals or of leguminous plants	60	-	-	
5301	Flax	100	-	-	
(1)	Duty reduction only applies to <i>ad valorem</i> customs duties				
(2)	Tariff quota applicable from 1 July to 30 June. Of this volume 34 000 tons for sweet oranges, fresh, falling within CN codes ex 0805 10 10, ex 0805 10 30 and ex 0805 10 50, during the period from 1 December to 31 May.				
(3)	Entry under this subheading is subject to conditions laid down in the relevant Community provisions.				

PROTOCOL 2  
CONCERNING THE ARRANGEMENTS APPLICABLE TO  
IMPORTS INTO EGYPT OF AGRICULTURAL PRODUCTS  
ORIGINATING IN THE COMMUNITY

1. The products listed in the Annex originating in the Community shall be admitted for importation into Egypt according to the conditions contained hereafter and in the Annex.
2. Import duties on imports shall be either eliminated or reduced to the level indicated in column "A".
3. For certain products, the duties shall be eliminated or reduced within the limit of a tariff quota listed in column "B".

**Annex to Protocol 2**

Egyptian code	Description	A Duty reduction (%)	B Tariff quota (in tons)
0102 10	Live bovine animals	100%	Unlimited
0102 90	- pure-bred breeding animals	50%	10 000
0202 30	- other	50%	25 000
0402 10 10	Meat of bovine animals, frozen, boneless	50%	25 000
0402 10 91	Milk		
0402 21 10	- in powder, granules or other solid forms, of a fat content by weight not exceeding 1,5%		
0402 21 91	-- for infants		
0402 29 10	-- other than for infants, in packages of a weight not less than 20 kg		
0402 29 91	- in powder, granules or other solid forms, of a fat content by weight exceeding 1,5%		
0402 30 10	-- not containing added sugar or other sweetening matter		
0402 30 91	--- for infants, "half fat"		
0402 40 10	--- other, in packages of a weight not less than 20 kg	100%	Unlimited
0402 40 91	-- containing added sugar or other sweetening matter		
0402 50 10	--- for infants, "half fat"		
0402 50 91	--- other, in packages of a weight not less than 20 kg		
0402 21 20	Cream		
0402 21 90	- not containing added sugar or other sweetening matter	25%	500
0402 29 20	- containing added sugar or other sweetening matter	25%	5 000
0405 00 90	Butter and other fats and oils derived from milk, in packages of a weight not less than 20 kg	25%	5 000
0406 10 90	Cheese and curd		
0406 20 90	- fresh (unripened or uncured) cheese, including whey cheese, and curd, in packages of a weight over 20 kg		
0406 30 90	- grated or powdered cheese of all kinds, in packages of a weight over 20 kg		
0406 40 90	- processed cheese not grated or powdered, in packages of a weight over 20 kg	50%	2 000
0406 50 90	- blue veined cheese, in packages of a weight over 20 kg		
0406 90 90	- other cheese, in packages of a weight over 20 kg, excluding white cheese of cow's milk in brine		
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212	100%	Unlimited

Egyptian Code	Description	A Duty Reduction (%)	B Tariff quota (in tons)
0602	Live plants (including their roots), cuttings and slips; mushroom spawn	100%	Unlimited
0701 10 00	Seed potatoes	100%	Unlimited
ex 0713	Dried leguminous vegetables, shelled, whether or not skinned or split, excluding leguminous vegetables of headings 0713 20 00 (chickpeas) and 0713 90 00 (other)	100%	3 000
0802	Other nuts, fresh or dried, whether or not shelled or peeled	50%	300
0808 10 00	Apples, fresh, from 1 january to 29 february	25%	500
0809 20 00	Cherries, fresh	25%	500
0812 10 00	Cherries, provisionally preserved but unsuitable in that state for immediate consumption	30%	500
1201	Soya beans, whether or not broken	100%	Unlimited
1204	Linseed, whether or not broken	100%	Unlimited
1206	Sunflower seeds, whether or not broken	100%	Unlimited
1207 10	Palm nuts and kernels, whether or not broken	100%	Unlimited
1207 30	Castor oil seeds, whether or not broken	50%	Unlimited
1207 40	Sesamum seeds, whether or not broken	100%	Unlimited
1207 50	Mustard seeds, whether or not broken	50%	Unlimited
1207 92	Shea nuts (karite nuts), whether or not broken	50%	Unlimited
1207 99	Other oil seeds and oleaginous fruits, whether or not broken	50%	Unlimited
1209	Seeds, fruits and spores of a kind used for sowing	100%	Unlimited
1507 10 90	Soya-bean oil and its fractions - crude oil, other than put up for retail sale	100%	15 000
1507 90 91	- purified (semi-refined), other than put up for retail sale		
1512 11 91	Sunflower-seed oil - crude oil, other than put up for retail sale	100%	15 000
1512 19 91	- purified (semi-refined), other than put up for retail sale		
2002 90 90	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, other than tomatoes whole or in pieces, of a weight over 5 kg net	50%	500
2003	Mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	50%	100
2301 20 00	Molluscs or other aquatic invertebrates	100%	10 000
2309	Preparations of a kind used for animal feeding	30%	20 000

PROTOCOL 3  
CONCERNING THE ARRANGEMENTS APPLICABLE TO  
PROCESSED AGRICULTURAL PRODUCTS

## ARTICLE 1

1. Customs duties and charges having equivalent effect applicable on import into Egypt of processed agricultural products originating in the Community, listed in Annex I to this Protocol, shall be gradually reduced in accordance with the following schedule:

- as regards the products listed in Table 1, duties shall be abolished two years after the entry into force of the Agreement;
- as regards the products listed in Table 2, duties shall be subject to the following reductions:
  - two years after entry into force of the Agreement: -5% of the basic duties;
  - three years after the entry into force of the Agreement: -10% of the basic duties;
  - four years after the entry into force of the Agreement: -15% of the basic duties;
- as regards the products listed in Table 3, duties shall be reduced as be subject to the following reductions:
  - two years after entry into force of the Agreement: -5% of the basic duties;
  - three years after the entry into force of the Agreement: -15% of the basic duties;
  - four years after the entry into force of the Agreement: -25% of the basic duties;

2. Imports into the Community of processed agricultural products originating in Egypt, listed in Annex II to this Protocol, shall be subject to the duties mentioned therein, whether limited by quota or not.



3. The reductions of customs duties mentioned in Annexes I and II to this Protocol shall apply to the basic duties referred to in Article 18.

4. The Association Council may decide on:

- extensions of the list of processed agricultural products under this Protocol;
- amendments of the duties mentioned in Annexes I and II to this Protocol;
- increases or abolition of tariff quotas.

## ARTICLE 2

1. Customs duties applied pursuant Article 1 may be reduced by decision of the Association Committee:

- when in trade between the Community and Egypt the duties applied to the basic products are reduced, or
- in response to reductions resulting from mutual concessions relating to processed agricultural products.

2. As regards the duties applied by the Community, the reductions provided for under the first indent will be calculated on the part of the duty designated as the agricultural component which shall correspond to the agricultural products actually used in the manufacture of the processed agricultural products in question and deduced from the duties applied to these basic agricultural products.

### ARTICLE 3

The Community and Egypt shall inform each other of the administrative arrangements adopted for the products covered by this Protocol.

These arrangements should ensure equal treatment for all interested parties and should be as simple and flexible as possible.

**Annex I to Protocol 3****Table 1**

Egyptian Code	Description	Applicable duties %
0405 0405 00 90	Butter and other fats and oils derived from milk, dairy spreads: Other (in packages of more than 20 Kg)	0%
0505  0505 10 0505 10 00 0505 90 00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers: Feathers of a kind used for stuffing; down: Raw Other	  0% 0%
0506	Bones and horn-cores, unworked, deflated, simply prepared (but not cut to shape), treated with acid or degelatinised, powder and waste of these products	0%
0509 90 00	-natural sponges of animal origin	0%
0510 00	Ambergris, castoreum, civet and musk, cantharides; bile; whether or not dried, gland and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	0%
0903 00	Mate	0%
1302  1302 19 90 1302 20 00  1302 31 00 1302 32 00	Vegetable saps and extracts, pectid substances, pectinates and pectades, agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products -seaweed and other algae: --other: ---Other -Pectic substances, pectinates and pectates: --Mucilages and thickeners, whether or not modified, derived from vegetable products: --Agar-agar Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	  0% 0% 0% 0% 0%
1401  1401 10 00 1401 20 00 1401 90 00	Vegetable materials of a kind used primarily for planting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark): -bamboos -rattans -others	  0% 0% 0%

Egyptian Code	Description	Applicable duties %
1505	Wool grease crude and fatty substances derived therefrom (including lanolin):	
1505 10	-Wool grease, crude:	
1505 10 90	For wholesale	0%
1505 90	-Other:	
1505 90 90	--For wholesale	0%
1506 00 90	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified for wholesale	0%
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515 60	Jojoba oil and its fractions:	
1515 60 90	Jojoba oil and its fractions for wholesale	0%
1518 00 10	Lynixine	0%
1518 00 90	Other	0%
1521	Vegetable waxes, beeswax, other insects waxes and spermaceti, whether or not refined or coloured:	
1521 10	Vegetable waxes	0%
1521 90	Other	0%
1522 00 00	Degras	0%
1702	-Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form, sugar syrups not containing added flavouring or colouring matter, artificial honey, whether or not mixed with natural honey, caramel:	
1702 50 00	-chemically pure fructose	0%
1702 90 10	-chemically pure maltose	0%
1803	Cocoa paste, whether or not deflated:	
1803 10 00	-not deflated	0%
1803 20 00	-wholly of partly deflated	0%
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
1901 10	-preparations for infant use, put up for retail sale	0%
1901 90 11-19-21-30-90-91	-Other	0%

Egyptian Code	Description	Applicable duties %
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or basis of coffee, tea or maté and other roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
2101 20 00	-Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté	0%
2101 30 00	-Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	0%
2905 43 00	Mannitol	0%
2905 44 00	D-glucitol (sorbitol)	0%
2905 45 00	Glycerol	0%
3809 10 00	Finishing agents dye carriers with a basis of amylaceous substances	0%
3823 (*)	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols:	
	-Industrial monocarboxylic fatty acids, acid oils from refining:	
3823 11 00	Stearic acid	0%
3823 12 00	Oleic acid	0%
3823 13 00	Tall oil fatty acids	0%
3823 19	Other:	
3823 19 10	Distilled fatty acids	0%
3823 19 30	fatty acids distilled	0%
3823 19 90	Other	0%
3823 70 00	Industrial fatty alcohols	0%
3824 (*)	Prepared binders for foundry moulds or cores, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products) not otherwise specified or included, residual products of the chemical or allied industries, not elsewhere specified or included:	
3824 60	"-sorbitol other than that of subheading 290544:	0%
	"--in aqueous solution: A46	
3824 60 11	"---containing 2% or less by weight of d-mannitol, calculated on the d-glucol content	0%
3824 60 19	"---other	
	"----other	0%
3824 60 91	"---containing 2% or less by weight of d-mannitol, calculated on the d-glucol content	0%
3824 60 99	"---other	0%

(\*) Headings 3823 and 3824 (and all the products included into these two groups) are classified by CN Codes.

**Table 2**

Egyptian Code	Description	Reduction to be applied to the basic duties %
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10 00	-Yoghurt	-15%
0403 90	-other:	
	---other:	
0403 90 91	----put up for retail sale	-15%
0403 90 99	----other	-15%
0405	Butter and other fats and oils derived from milk, dairy spreads:	
0405 00 10	Package less than 20 kg	-15%
1302	Vegetable saps and extracts, pectid substances, pectinates and pectades, agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 12 00	--Of liquorice	-15%
1302 13 00	--Of hops	-15%
1302 14 00	--Of pyrethrum or of the roots of plants containing rotenone	-15%
1302 19	--Other:	
1302 19 20	---Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	-15%
1404	Vegetable products not elsewhere specified or included:	
1404 10 00	Raw vegetable materials of a kind used primarily in dyeing or tanning	-15%
1404 20	"--cotton linters:	
1404 20 10	"---treated chemically	-15%
1404 20 90	" ---other	-15%
1404 90 00	Other	-15%
1505	Wool grease, crude and fatty substances derived therefrom (including lanolin):	
1505 10	-Wool grease crude:	
1505 10 10	--Wool grease crude for retail sale	-15%
1505 90	-other:	
1505 90 10	--For retail sale	-15%
1516 20 10	Vegetable fats and oils and their fractions, hydrogenated castor oil, so called "opal-wax"	-15%
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of No -1516:	
1517 10	-Margarine, excluding liquid margarine,	
1517 10 10	---for retail sale put up in packages of less than 20 Kg	-15%
1517 90	-other:	

Egyptian Code	Description	Reduction to be applied to the basic duties %
1517 90 11	----Liquid margarine for retail sale put up in packages of less than 20 Kg	-15%
1517 90 91	----others put up for retail sale	-15%
1520 00	Glycerol:	-15%
1520 10 00	-Crude	-15%
1520 90	-other:	-15%
1520 90 10	--for pharmaceutical use	-15%
1520 90 90	--others	-15%
1804 00 00	Cocoa butter, fat and oil	-15%
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	-15%
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	-15%
2001 90	-other: --yams, sweet potatoes and similar edible parts of plants containing 5% ore more by weight of starch --Palm hearts	-15%
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	-15%
2004 10 00	-potatoes	-15%
2004 90 00	-other vegetables and mixtures of vegetables: --sweet corn	-15%
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen	-15%
2005 20 00	-potatoes: --in the form of flour, meal or flakes,	-15%
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	-15%
2101 10 00	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	-15%
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	-15%
2103 10 00	-Soya sauce	-15%
2103 20 00	-Tomato ketchup and other tomato sauces	-15%
2103 30 00	-Mustard flour and meal and prepared mustard:	-15%
2103 90 00	--other	-15%

Egyptian Code	Description	Reduction to be applied to the basic duties %
2104	Soups and broths and preparations therefore; homogenised composite food preparations:	
2104 10 00	Soups and broths and preparation therefore	-15%
2104 20	Homogenised composite food preparation	
2104 20 10	--for infant use	-15%
2104 20 90	--other	-15%
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	-15%
2106	Food preparations not elsewhere specified or included:	
2106 10 00	-Protein concentrates and textured protein substances	-15%
2106 90	-other:	
2106 90 10	---emulsifying material	-15%
2106 90 30	---food preparation for medical use	-15%
2106 90 90	---other (including cheese fondue)	-15%
3505 10	Dextrins and other modified starches	-15%
3505 20	Glue based on starches or on dextrins or other modified starches	-15%



**Table 3**

Egyptian Code	Description	Reduction to be applied to the basic duties %
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, powder and waste of these products	-25%
0508 00	Coral and similar materials unworked or simply prepared but not otherwise worked. Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	-25%
0710 0710 40 00	Vegetables (uncooked or cooked by steaming or boiling in water), frozen: -sweet corn	-25%
0711 0711 90 00	Vegetables 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: -other: --sweet corn (zea mays var, saccharata)	-25%
1506 1506 00 10	Other animal fats and oils and their fractions whether or not refined but not chemically modified: -for retail sale	-25%
1704	Sugar confectionery (including white chocolate), not containing cocoa	-25%
1806	Chocolate and other food preparation containing cocoa	-25%

Egyptian Code	Description	Reduction to be applied to the basic duties %
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included	
1901 20 00	-mixes and doughs for the preparation of bakers' ware of No 1905	-25%
	--Malt extract	-25%
1901 90 29	----other	-25%
1901 90 99	----other	-25%
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	-25%
	-uncooked pasta, not stuffed or otherwise prepared	-25%
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	-25%
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals other than maize (corn), in grain form, pre-cooked or otherwise prepared <sup>1</sup>	-25%
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	-25%
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90 90	-Other: --sweet corn (zea mays var, saccharata)	-25%
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 90 00	-other vegetables and mixtures of vegetables:	
2004 90 10	---sweet corn (zea mays var, saccharata)	-25%

<sup>1</sup> This description has changed since 1.1.1996; see pos. 1904 in Annex II Table 3.

Egyptian Code	Description	Reduction to be applied to the basic duties %
2005 2005 80 00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen: -sweet corn (zea mays var, saccharta)	-25%
2008 2008 11 00  2008 91 00 2008 92 00 2008 99 00	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: Ground-nuts: --Peanut butter -Other, including mixtures other than those of subheading 2008 19: --Palm hearts --mixtures (not containing added spirit) --other	-25%  -25% -25% -25%
2102	Yeasts (active or inactive), other single-cell micro organisms, dead (but not including vaccines of No 3002), prepared baking powders	-25%
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow	-25%
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of No 2009	-25%
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	-25%
3302  3302 10	Mixture of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw material in industry, other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:  Of a kind used in the food or drink industries	  -25%

**Annex II to Protocol 3****Table 1**

CN-Code	Description	Applicable duties %
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
0505 10	Feathers of a kind used for stuffing; down:	
0505 10 90	--Other	0%
0505 90 00	-Other	0%
0509 00	Natural sponges of animal origin:	
0509 00 90	-Other	0%
0903 00 00	Maté	0%
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included:	
1212 20 00	Seaweeds and other algae	0%
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	-Vegetable saps and extracts:	
1302 12 00	--Of liquorice	0%
1302 13 00	--Of hops	0%
1302 14 00	--Of pyrethrum or of the roots of plants containing rotenone	0%
1302 19	--Other:	
1302 19 30	---Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0%
	---Other:	
1302 19 91	----Medicinal	0%
1302 20	-Pectic substances, pectinates and pectates:	
1302 20 10	--Dry	0%
1302 20 90	--Other	0%
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 31 00	--Agar-agar	0%
1302 32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302 32 10	---Of locust beans or locust bean seeds	0%
1505	Wool grease and fatty substances derived therefrom (including lanolin):	
1505 10 00	-Wool grease, crude	0%
1505 90 00	-Other	0%
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0%

CN-Code	Description	Applicable duties %
1515 1515 60 1515 60 90	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified: -Jojoba oil and its fractions: --Other	0%
1516 1516 20 1516 20 10 1517 90 93	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: -Vegetable fats and oils and their fractions: --Hydrogenated castor oil, so called "opal-wax" ---Edible mixtures or preparations of a kind used as mould release preparation	0% 0%
1518 00 1518 00 10 1518 00 91 1518 00 95 1518 00 99	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included: -Linoxyn -Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption -Other: --Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516 --Other: ---Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions ---Other	0% 0% 0% 0%
1520 00 00	-Glycerol (glycerine), crude; glycerol waters and glycerol lyes	0%
1521 1521 10 1521 10 90 1521 90 1521 90 10 1521 90 99	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured: -Vegetable waxes: --Other -Other: --Spermaceti, whether or not refined or coloured --Beeswax and other insect waxes, whether or not refined or coloured ---Other	0% 0% 0% 0%
1522 00 1522 00 10	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: -Degras	0%
1702 90 1702 90 10	-Other, including invert sugar: --Chemically pure maltose	0%
1704 1704 90 1704 90 10	Sugar confectionery (including white chocolate), not containing cocoa: -Other: --Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	0%

CN-Code	Description	Applicable duties %
1803	Cocoa paste, whether or not defatted:	
1803 10 00	-Not defatted	0%
1803 20 00	-Wholly or partly defatted	0%
1804 00 00	Cocoa butter, fat and oil	0%
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0%
1806	Chocolate and other food preparation containing cocoa:	
1806 10	-Cocoa powder, containing added sugar or other sweetening matter:	
1806 10 15	--Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0%
	--Other:	
1901 90 91	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404	0%
2001 90 60	--Palm hearts	0%
2008 11 10	---Peanut butter	0%
	-Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	--Palm hearts	0%
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101 11	--Extracts; essences or concentrates:	
2101 11 11	---With a coffee-based dry matter content of 95% or more by weight	0%
2101 11 19	---Other	
	--Preparations:	0%
	--Preparations with a basis of coffee:	
2101 12 92	---With a basis of extracts, essences or concentrates of coffee	0%
2101 20	-Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:	
2101 20 20	--Extracts, essences or concentrates:	0%
	--Preparations	
2101 20 92	---With a basis of extracts, essences or concentrates of tea or maté	0%
2101 30	-Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
	--Roasted chicory and other roasted coffee substitutes:	
2101 30 11	---Roasted chicory	0%
	--Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 91	---Of roasted chicory	0%

CN-Code	Description	Applicable duties %
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of No 3002); prepared baking powders:	
2102 10	-Active yeasts:	
2102 10 10	--Culture yeast	0%
2102 10 31	--Bakers' yeasts	0%
2102 10 39	--Bakers' yeast (excluding dried)	0%
2102 10 90	--Other	0%
2102 20	-Inactive yeasts; other single-cell micro-organisms, dead:	
	--Inactive yeasts:	
2102 20 11	---In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.	0%
2102 20 19	---Other	0%
2102 20 90	--Other	0%
2102 30 00	-Prepared baking powders	0%
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10 00	-Soya sauce	0%
2103 20 00	-Tomato ketchup and other tomato sauces	0%
2103 30	-Mustard flour and meal and prepared mustard:	
2103 30 10	--Mustard flour	0%
2103 30 90	--Prepared mustard	0%
2103 90	--Other:	
2103 90 10	--Mango chutney, liquid	0%
2103 90 30	--Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2% vol containing from 1,5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0,5 litre or less	0%
2103 90 90	--Other	0%
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104 10	-Soups and broths and preparation therefor	0%
2104 20 00	-Homogenised composite food preparation	0%
2106	Food preparations not elsewhere specified or included:	
2106 10	-Protein concentrates and textured protein substances:	
2106 10 20	--Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch	0%
2106 90	-Other:	
	--Other:	
2106 90 92	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch	0%
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
2201 10	-Mineral waters and aerated waters:	0%
2201 90 00	-Other	0%

CN-Code	Description	Applicable duties %
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of No 2009:	
2202 10 00	-Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0%
2202 90	-Other:	
2202 90 10	--Not containing products of Nos 0401 to 0404 or fat obtained from products of Nos 0401 to 0404	0%
2203 00	Beer made from malt:	
	-In containers holding 10 litres or less:	
2203 00 01	--In bottles	0%
2203 00 09	--Other	0%
2203 00 10	-In containers holding more than 10 litres	0%
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205 10	-In containers holding 2 litres or less:	
2205 10 10	--Of an actual alcoholic strength by volume of 18% vol or less	0%
2205 10 90	--Of an actual alcoholic strength by volume exceeding 18% vol	0%
2205 90	-Other:	
2205 90 10	--Of an actual alcoholic strength by volume of 18% vol or less	0%
2205 90 90	--Of an actual alcoholic strength by volume exceeding 18% vol	0%
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	0%
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages;	0%
2402 10 00	-Cigars, cheroots and cigarillos, containing tobacco	0%
2402 20	-Cigarettes containing tobacco:	
2402 20 10	--Containing cloves	0%
2402 20 90	--Other	0%
2402 90 00	-Other	0%
2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:	
2403 10	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion	0%
	-Other	
2403 91 00	--"Homogenised" or "reconstituted" tobacco	0%
2403 99	--Other:	
2403 99 10	---Chewing tobacco and snuff	0%
2403 99 90	---Other	0%



**Table 2**

CN Code	Description	Applicable duties (*)
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10 51 to 99	--Yoghurt, flavoured or containing added fruit or cocoa	0% + E.A.
0403 90 71 to 99	--Other, flavoured or containing added fruit or cocoa	0% + E.A.
0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 20	Dairy spreads:	
0405 20 10	--Of a fat content, by weight, of 39% or more but less than 60%	0% + E.A.
0405 20 30	--Of a fat content, by weight, of 60% or more but not exceeding 75%:	0% + E.A.
0710 40 00	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	0% + E.A.
0711 90 30	Sweet corn provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solution), but unsuitable in that state for immediate consumption	0% + E.A.
ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of No 1516:	
1517 10 10	-Margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milk fats	
1517 90 10	-Other, containing more than 10% but not more than 15% by weight of milk fats	0% + E.A.
1702 50 00	Chemically pure fructose	0% + E.A.
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa; excluding liquorice extract containing more than 10% by weight of sucrose but not containing other added substances, falling within CN code 1704 90 10	0% + E.A.
ex 1806	Chocolate and other food preparations containing cocoa other than those of CN code 1806 10 15	0% + E.A.

(\*) E.A.: agricultural component as referred to in Regulation (EC) No 3448/93, as amended.

CN Code	Description	Applicable duties (*)
ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, excluding preparations falling within CN code 1901 90 91 <sup>1</sup>	0% + E.A.
ex 1902	Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not prepared	0% + E.A.
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0% + E.A.
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included	0% + E.A.
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0% + E.A.
2001 90 30	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ), prepared or preserved by vinegar or acetic acid	0% + E.A.
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	0% + E.A.
2004 10 91	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	0% + E.A.
2004 90 10	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ), prepared or preserved otherwise than by vinegar or acetic acid, frozen	0% + E.A.
2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	0% + E.A.
2005 80 00	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	0% + E.A.

(\*) E.A.: agricultural component as referred to in Regulation (EC) No 3448/93, as amended.

<sup>1</sup> new definition from 1.1.1996.

CN Code	Description	Applicable duties (*)
2008 99 85	Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) otherwise prepared or preserved, not containing added spirit or added sugar	0% + E.A.
2008 99 91	Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch, otherwise prepared or preserved, not containing added spirit or added sugar	0% + E.A.
2101 12 98	Preparations with a basis of coffee	0% + E.A.
2101 20 98	Preparations with a basis of tea or maté	0% + E.A.
2101 30 19	Roasted coffee substitutes excluding roasted chicory	0% + E.A.
2101 30 99	Extracts, essences and concentrates of roasted coffee substitutes excluding those of roasted chicory	0% + E.A.
2105	Ice cream and other edible ice, whether or not containing cocoa	0% + E.A.
ex 2106	Food preparations not elsewhere specified or included other than those falling within CN codes 2106 10 20 and 2106 90 92 and other than flavoured or coloured sugar syrups	0% + E.A.
2202 90 91 2202 90 95 2202 90 99	Non-alcoholic beverages, not including fruit or vegetable juices of CN code 2009, containing products of CN code 0401 to 0404 or fat obtained from products of CN code 0401 to 0404	0% + E.A.
2905 43 00	Mannitol	0% + E.A.
2905 44	D-glucitol (sorbitol)	0% + E.A.
3302 10 29	Mixtures of odoriferous substances and mixtures; other preparations based on odoriferous substances	0% + E.A.
ex 3505 10	Dextrins and other modified starches, excluding esterified and etherified starches of CN code 3505 10 50	0% + E.A.
3505 20	Glues based on starches or on dextrins or other modified starches	0% + E.A.
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	0% + E.A.
3824 60	Sorbitol other than that of CN code 2905 44	0% + E.A.

(\*) E.A.: agricultural component as referred to in Regulation (EC) No 3448/93, as amended.

**Table 3**

CN Code	Description of goods	Annual quota (1 000 kg)	Applicable Duties <sup>(*)</sup>
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa; excluding liquorice extract containing more than 10% by weight of sucrose but not containing other added substances, falling within CN code 1704 90 10	1 000	0% + (EA-30%)
ex 1806	Chocolate and other food preparations containing cocoa other than those of CN code 1806 10 15	1 200	0% + (EA-30%)
ex 1902	Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not prepared	1 500	0% + (EA-30%)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included <sup>1</sup>	1 000	0% + (EA-30%)
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	1 200	0% + (EA-30%)
2004 10 91 2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid (frozen or not).	1 800	0% + (EA-30%)

<sup>(\*)</sup> E.A.: agricultural component as referred to in Regulation (EC) No 3448/93, as amended.  
<sup>1</sup> new definition from 1.1.1996.

PROTOCOL 4  
CONCERNING THE DEFINITION OF THE CONCEPT OF  
"ORIGINATING PRODUCTS" AND METHODS OF  
ADMINISTRATIVE COOPERATION

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## TITLE I

### GENERAL PROVISIONS

#### ARTICLE 1

##### Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Community or Egypt in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or Egypt;
- (h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;
- (i) "added value" shall be taken to be the ex-works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained;
- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters.

## TITLE II

### DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

#### ARTICLE 2

##### General requirements

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

- (a) products wholly obtained in the Community within the meaning of Article 5 of this Protocol;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6 of this Protocol;

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Egypt:

- (a) products wholly obtained in Egypt within the meaning of Article 5 of this Protocol;
- (b) products obtained in Egypt incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Egypt within the meaning of Article 6 of this Protocol.

## ARTICLE 3

### Bilateral cumulation of origin

1. Materials originating in the Community shall be considered as materials originating in Egypt when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7(1) of this Protocol.
2. Materials originating in Egypt shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7(1) of this Protocol.

## ARTICLE 4

### Diagonal cumulation of origin

1. Subject to the provisions of paragraphs 2 and 3, materials originating in Algeria, Cyprus, Israel, Jordan, Lebanon, Malta, Morocco, Syria, Tunisia, Turkey \* or the West bank and the Gaza Strip, within the meaning of the Agreements between the Community and Egypt and these countries shall be considered as originating in the Community or Egypt when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing.

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\* Cumulation as provided for in this Article does not apply to materials originating in Turkey which are mentioned in the list at Annex III to this Protocol.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in the Community or Egypt when the value added there exceeds the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the products concerned shall be considered as originating in the country referred to in paragraph 1 which accounts for the highest value of originating materials used. In the allocation of origin, no account shall be taken of materials originating in the other countries referred to in paragraph 1 which have undergone sufficient working or processing in the Community or Egypt.

3. The cumulation provided for in this Article may only be applied where the materials used have acquired the status of originating products by an application of rules of origin identical to the rules in this Protocol. The Community and Egypt shall provide each other, through the European Commission with details of agreements and their corresponding rules of origin which have been concluded with the other countries referred to in paragraph 1.

4. Once the requirements laid down in paragraph 3 have been fulfilled, and a date for the entry into force of these provisions has been agreed, each party shall fulfil its own notification and information obligations.

## ARTICLE 5

### Wholly obtained products

1. The following shall be considered as wholly obtained in the Community or Egypt:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;

- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or Egypt 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, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in an EC Member State or in Egypt;
- (b) which sail under the flag of an EC Member State or of Egypt;

- (c) which are owned to an extent of at least 50 per cent by nationals of EC Member States or of Egypt, 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 the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Egypt and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of EC Member States or of Egypt; and
- (e) of which at least 75 per cent of the crew are nationals of EC Member States or of Egypt.

## ARTICLE 6

### Sufficiently worked or processed products

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

The conditions referred to above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.



2. Notwithstanding paragraph 1, the products which are not wholly obtained and listed in Annex II(a) are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II(a) are fulfilled.

The provision of this paragraph shall apply for three years following the entry into force of the Agreement.

3. Notwithstanding paragraph 1 and 2, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 per cent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

4. Paragraphs 1, 2 and 3 shall apply except as provided in Article 7.

## ARTICLE 7

### Insufficient working or processing operations

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c)
  - (i) changes of packaging and breaking up and assembly of packages;
  - (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) 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 Protocol to enable them to be considered as originating in the Community or Egypt;
- (f) simple assembly of parts to constitute a complete product;

- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in either the Community or Egypt on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

## ARTICLE 8

### Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
  - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

## ARTICLE 9

### Accessories, spare parts and tools

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

## ARTICLE 10

### Sets

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

## ARTICLE 11

### Neutral elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;

- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

### TITLE III

## TERRITORIAL REQUIREMENTS

### ARTICLE 12

#### Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Community or Egypt, except as provided for in Article 4.
2. If originating goods exported from the Community or Egypt to another country are returned, except insofar as provided for in Article 4 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the goods returned are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

## ARTICLE 13

### Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Community and Egypt or through the territories of the other countries referred to in Article 4. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Community or Egypt.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
  - (i) giving an exact description of the products;
  - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
  - (iii) certifying the conditions under which the products remained in the transit country; or

- (c) failing these, any substantiating documents.

## ARTICLE 14

### Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Article 4 and sold after the exhibition for importation in the Community or Egypt shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from the Community or Egypt to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or Egypt;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

## TITLE IV

### DRAWBACK OR EXEMPTION

#### ARTICLE 15

##### Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the Community, in Egypt or in one of the other countries referred to in Article 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or Egypt to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or Egypt to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.



3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.
6. The provisions of this article shall not apply for six years following the entry into force of the Agreement.
7. After the entry into force of the provisions of this Article and notwithstanding paragraph 1, Egypt may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:
  - (a) a 5 per cent rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonised System, or such lower rate as in force in Egypt;

- (b) a 10 per cent rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonised System, or such lower rate as in force in Egypt.

Before the end of the transitional period referred to in Article 6 of the Agreement, the provisions of this paragraph will be reviewed.

## TITLE V

### PROOF OF ORIGIN

#### ARTICLE 16

##### General requirements

1. Products originating in the Community shall, on importation into Egypt and products originating in Egypt shall, on importation into the Community benefit from this Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex IV; or
- (b) in the cases specified in Article 21(1), a declaration, the text of which appears in Annex V, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the "invoice declaration").

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

## ARTICLE 17

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

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex IV. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Egypt if the products concerned can be considered as products originating in the Community, Egypt or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

## ARTICLE 18

### Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

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

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

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

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

"NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI",  
"RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI",  
"ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE",  
"ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ", "EXPEDIDO A POSTERIORI",  
"EMITIDO A POSTERIORI", "ANNETTU JÄLKIKÄTEEN",  
"UTFÄRDAT I EFTERHAND", "صدرت بأثر رجعي".

5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

## ARTICLE 19

## Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with one of the following words:

"DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE",  
"ΑΝΤΙΓΡΑΦΟ", "DUPLICADO", "SEGUNDA VIA", "KAKSOISKAPPALE",  
"صورة طبق الأصل" .

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.

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

## ARTICLE 20

### Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in the Community or Egypt, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the Community or Egypt. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

## ARTICLE 21

### Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:
  - (a) by an approved exporter within the meaning of Article 22, or
  - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed Euro 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community, Egypt or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex V, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is hand-written, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.



## ARTICLE 22

### Approved exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

## ARTICLE 23

### Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

## ARTICLE 24

### Submission of proof of origin

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

## ARTICLE 25

### Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or heading Nos 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

## ARTICLE 26

### Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

## ARTICLE 27

### Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community, Egypt or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in the Community or Egypt where these documents are used in accordance with domestic law;

- (c) documents proving the working or processing of materials in the Community or Egypt, issued or made out in the Community or Egypt, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or Egypt in accordance with this Protocol, or in one of the other countries referred to in Article 4, in accordance with rules of origin which are identical to the rules in this Protocol.

## ARTICLE 28

### Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).

4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

## ARTICLE 29

### Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

## ARTICLE 30

### Amounts expressed in euro

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in euro shall be fixed by the exporting country and communicated to the importing countries through the European Commission.

2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of EC Member State or another country referred to in Article 4, the importing country shall recognise the amount notified by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in euro as at the first working day in October 1999.
4. The amounts expressed in euro and their equivalents in the national currencies of EC Member States and Egypt shall be reviewed by the Association Committee at the request of the Community or Egypt. When carrying out this review, the Association Committee shall ensure that there will be no decrease in the amounts to be used in national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

## TITLE VI

### ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

#### ARTICLE 31

##### Mutual assistance

1. The customs authorities of the EC Member States and of Egypt shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.
2. In order to ensure the proper application of this Protocol, the Community and Egypt shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.



## ARTICLE 32

### Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, Egypt or one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

## ARTICLE 33

### Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Association Committee.

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

## ARTICLE 34

### Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

## ARTICLE 35

### Free zones

1. The Community and Egypt shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or Egypt are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

## TITLE VII

### CEUTA AND MELILLA

#### ARTICLE 36

##### Application of the Protocol

1. The term "Community" used in Article 2 does not cover Ceuta and Melilla.
2. Products originating in Egypt, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Egypt shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.
3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 37.

## ARTICLE 37

### Special conditions

1. Providing they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:

(1) products originating in Ceuta and Melilla:

(a) products wholly obtained in Ceuta and Melilla;

(b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that

(ii) those products are originating in Egypt or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7(1).

(2) products originating in Egypt:

(a) products wholly obtained in Egypt;

(b) products obtained in Egypt, in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that

(ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7(1).

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter "Egypt" and "Ceuta and Melilla" in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

## TITLE VIII

### FINAL PROVISIONS

#### ARTICLE 38

##### Amendments to the Protocol

The Association Council may decide to amend the provisions of this Protocol.

#### ARTICLE 39

##### Implementation of the Protocol

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

## ARTICLE 40

### Goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are in the Community or in Egypt or, in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR.1 issued retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.



**Annex I to Protocol 4**

## INTRODUCTORY NOTES TO THE LIST IN ANNEX II

## Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of the Protocol.

## Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

5. The provisions of Article 6 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in Egypt.

Example:

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

If this forging has been forged in the Community from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the Community. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

6. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
7. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
8. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

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

9. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

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

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

Example:

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

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

Note 4:

11. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
12. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

13. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
14. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

15. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
16. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,

- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,

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

Example:

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

Example:

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



Example:

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

Example:

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

Example:

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

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

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

Note 6:

19. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
20. Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that for a particular textile item, such as trousers, yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners even though slide-fasteners normally contain textiles.

21. Where a percentage rules applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

22. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process <sup>1</sup>;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation.

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<sup>1</sup> See Additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

23. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process <sup>1</sup>
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed  
(ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;

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<sup>1</sup> See Additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
  - (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
  - (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
24. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

**Annex II to Protocol 4**

LIST OF WORKING OR PROCESSING REQUIRED TO BE  
CARRIED OUT ON NON-ORIGINATING MATERIALS IN  
ORDER THAT THE PRODUCT MANUFACTURED CAN  
OBTAIN ORIGINATING STATUS

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: -all the materials of Chapter 4 used must be wholly obtained; -any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: -all the materials of Chapter 6 used must be wholly obtained; -the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: -all the fruit and nuts used must be wholly obtained; -the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
ex 0910	Mixtures of spices	Manufacture from materials of any heading



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	-Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
	-Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading no. 0209 or 1503:	
	-Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506
	-Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, other than those of heading No. 1503	
	-Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	-Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504	
	-Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	-Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	-Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1507 to 1515	Vegetable oils and their fractions:		
	-Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	-Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515	
	-Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: -all the materials of Chapter 2 used must be wholly obtained; -all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: -all the materials of Chapters 2 and 4 used must be wholly obtained; -all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	-Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702
	-Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
	-Other	Manufacture in which all the materials used must already be originating

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Malt extract	Manufacture from cereals of Chapter 10	
	-Other	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	-Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
	-Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: -all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; -all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: -from materials not classified within heading No 1806; -in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained; -in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex 2008	-Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product	
	-Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	-Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	-Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	-Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005
2106	Food preparations not elsewhere specified or included	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -all the grapes or any material derived from grapes used must be wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; -any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: -from materials not classified within heading Nos 2207 or 2208, -in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained
2309	Preparations of a kind used in animal feeding	Manufacture in which: -all the cereals, sugar or molasses, meat or milk used must already be originating; -all the materials of Chapter 3 used must be wholly obtained

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

<sup>1</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

<sup>2</sup> For the special conditions relating to "specific processes" see Introductory Note 7.2.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>1</sup>	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>1</sup>	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

<sup>1</sup> For the special conditions relating to "specific processes" see Introductory Note 7.2



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

<sup>1</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product	

<sup>1</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2932	-Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	-Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	-Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	-Other:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	--human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	--animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	--blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	--haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	--other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	-Obtained from amikacin of heading No 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product	
	-Other	Manufacture in which: -all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: -sodium nitrate -calcium cyanamide -potassium sulphate -magnesium potassium sulphate	Manufacture in which: -all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>1</sup>	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<sup>1</sup> Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>1</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<sup>1</sup> A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	-With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
	-Other	Manufacture from materials of any heading, except: -hydrogenated oils having the character of waxes of heading No 1516; -fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; -materials of heading No 3404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<sup>1</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	-Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	-Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	-Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	-Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3810	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 electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product	
	-Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	-Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	-Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>-The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> <p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	Alkaline iron oxide for the purification of gas		
	Ammoniacal gas liquors and spent oxide produced in coal gas purification		
	Sulphonaphthenic acids, their water insoluble salts and their esters		
	Fusel oil and Dippel's oil		
	Mixtures of salts having different anions		
	Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	-Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3907	-Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture in which: -the value of all the materials used does not exceed 50% of the ex-works price of the product; -the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	-Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	-Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product <sup>1</sup>	
	-Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	

<sup>1</sup> In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	-Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	-Other:		
	--Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture in which: -the value of all the materials used does not exceed 50% of the ex-works price of the product; -the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	--Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<sup>1</sup> In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: -the value of all the materials used does not exceed 50% of the ex-works price of the product; -the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3920	-Ionomer sheet or film  -Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium  Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

<sup>1</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
	-Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	-Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4302	Tanned or dressed furskins, assembled:  -Plates, crosses and similar forms  -Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	-Sanded or finger-jointed	Sanding or finger-jointing	
	-Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 4418	-Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
	-Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4503	Articles of natural cork	Manufacture from cork of heading No 4501
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks:	
	-Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product
	-Other	Manufacture from materials not classified in heading Nos 4909 or 4911

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>1</sup> : -raw silk or silk waste carded or combed or otherwise prepared for spinning, -other natural fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials	
5007	Woven fabrics of silk or of silk waste:		
	-Incorporating rubber thread	Manufacture from single yarn <sup>1</sup>	
	-Other	Manufacture from <sup>1</sup> :  -coir yarn, -natural fibres, -man-made staple fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper	
		or	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>1</sup> : -raw silk or silk waste carded or combed or otherwise prepared for spinning, -natural fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	
	-Incorporating rubber thread	Manufacture from single yarn <sup>1</sup>
	-Other	Manufacture from <sup>1</sup> :

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		-coir yarn, -natural fibres, -man-made staple fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>1</sup> : -raw silk or silk waste carded or combed or otherwise prepared for spinning, -natural fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
5208 to 5212	Woven fabrics of cotton:	
	-Incorporating rubber thread	Manufacture from single yarn <sup>1</sup>
	-Other	Manufacture from <sup>1</sup> :  -coir yarn, -natural fibres, -man-made staple fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<sup>1</sup> Manufacture from : -raw silk or silk waste carded or combed or otherwise prepared for spinning, -natural fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	-Incorporating rubber thread	Manufacture from single yarn <sup>1</sup>	
	-Other	<sup>1</sup> Manufacture from : -coir yarn, -natural fibres, -man-made staple fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<sup>1</sup> Manufacture from : -raw silk or silk waste carded or combed or otherwise prepared for spinning, -natural fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	-Incorporating rubber thread	Manufacture from single yarn <sup>1</sup>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Other	<p>Manufacture from <sup>1</sup>:</p> <ul style="list-style-type: none"> <li>-coir yarn,</li> <li>-natural fibres,</li> <li>-man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>-chemical materials or textile pulp, or</li> <li>-paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	<p>Manufacture from <sup>1</sup>:</p> <ul style="list-style-type: none"> <li>-raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-chemical materials or textile pulp, or</li> <li>-paper-making materials</li> </ul>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5512 to 5516	Woven fabrics of man-made staple fibres:		
	-Incorporating rubber thread	Manufacture from single yarn <sup>1</sup>	
	-Other	Manufacture from <sup>1</sup> : -coir yarn, -natural fibres, -man-made staple fibres not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>1</sup> : -coir yarn, -natural fibres, -chemical materials or textile pulp, or -paper making materials	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	-Needleloom felt	Manufacture from <sup>1</sup> : -natural fibres, -chemical materials or textile pulp  However: -polypropylene filament of heading No 5402, -polypropylene fibres of heading No 5503 or 5506 or -polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product	
	-Other	Manufacture from <sup>1</sup> : -natural fibres, -man-made staple fibres made from casein, or -chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	-Other	Manufacture from <sup>1</sup> : -natural fibres not carded or combed or otherwise processed for spinning, -chemical materials or textile pulp, or -paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from <sup>1</sup> : -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, -chemical materials or textile pulp, or -paper-making materials	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from <sup>1</sup> : -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, -chemical materials or textile pulp, or -paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	-Of needleloom felt	Manufacture from <sup>1</sup> : -natural fibres, or -chemical materials or textile pulp	
		However:	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		-polypropylene filament of heading No 5402, -polypropylene fibres of heading No 5503 or 5506 or -polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product  -Of other felt  -Other	
		Manufacture from <sup>1</sup> : -natural fibres not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp  Manufacture from <sup>1</sup> : -coir yarn, -synthetic or artificial filament yarn, -natural fibres, or -man-made staple fibres not carded or combed or otherwise processed for spinning	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:  -Combined with rubber thread	Manufacture from single yarn <sup>1</sup>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Other	<p>Manufacture from <sup>1</sup>:</p> <ul style="list-style-type: none"> <li>-natural fibres,</li> <li>-man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>-chemical materials or textile pulp,</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>-all the materials used are classified within a heading other than that of the product;</li> <li>-the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	-Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	-Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>1</sup>	
5905	Textile wall coverings:		
	-Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	-Other	Manufacture from <sup>1</sup> : -coir yarn, -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp,  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5906	Rubberised textile fabrics, other than those of heading No 5902:		
	-Knitted or crocheted fabrics	Manufacture from <sup>1</sup> : -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp	
	-Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials	
	-Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn  or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	-Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	-Other	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	-Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	
	-Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from <sup>1</sup> : -coir yarn, -the following materials: -yarn of polytetrafluoroethylene <sup>2</sup> , -yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, -monofil of polytetrafluoroethylene <sup>2</sup> -yarn of synthetic textile fibres of poly- <i>p</i> -phenylene terephthalamide, -glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>2</sup> -copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 - cyclohexanediethanol and isophthalic acid, -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory note 5.

<sup>2</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
	-Other	Manufacture from <sup>1</sup> : -coir yarn, -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from <sup>1</sup> : -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:  -Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form  -Other	Manufacture from yarn <sup>1,2</sup>      Manufacture from <sup>1</sup> : -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>2</sup> See Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn <sup>1, 2</sup>	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn <sup>1</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>1</sup> or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	-Embroidered	Manufacture from unbleached single yarn <sup>1, 2</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>	

<sup>1</sup> See Introductory Note 6.

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Other	Manufacture from unbleached single yarn <sup>1,2</sup> or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	-Embroidered	Manufacture from yarn <sup>1</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>	

<sup>1</sup> See Introductory Note 6.

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>1</sup> or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>	
	-Interlinings for collars and cuffs, cut out	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	
	-Other	Manufacture from yarn <sup>1</sup>	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	-Of felt, of nonwovens	Manufacture from <sup>2</sup> : -natural fibres, or -chemical materials or textile pulp	
	-Other:		

<sup>1</sup> See Introductory Note 6.

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	--Embroidered	Manufacture from unbleached single yarn <sup>1,3</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
	--Other	Manufacture from unbleached single yarn <sup>1,3</sup>	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>1</sup> : -natural fibres, -man-made staple fibres not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	-Of nonwovens	Manufacture from <sup>1,2</sup> : -natural fibres, or -chemical materials or textile pulp	

<sup>1</sup> See Introductory Note 6.

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>3</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
	-Other	Manufacture from unbleached single yarn <sup>1, 2</sup>
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>2</sup> See Introductory Note 6.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>1</sup>
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>1</sup>
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

<sup>1</sup> See Introductory Note 6.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: -uncoloured slivers, rovings, yarn or chopped strands, or -glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106, 7108 and 7110	Precious metals:  -Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7301	Sheet piling	Manufacture from materials of heading No 7206

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product
7403	Refined copper and copper alloys, unwrought:	
	-Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product
	-Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: -all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; -the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 77	Reserved for possible future use in HS	
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product
7801	Unwrought lead:  -Refined lead	Manufacture from "bullion" or "work" lead

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
7802	-Other  Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used  Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 81	Other base metals; cermets; articles thereof:  -Other base metals, wrought; articles thereof  -Other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<sup>1</sup> This rule shall apply until 31 December 2005.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8414	Industrial fans, blowers and the like	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product; -the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	-Other	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8452	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>-Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>-Other</p>	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>-where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</p> <p>-the thread tension, crochet and zigzag mechanisms used are already originating</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	-Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	-Other	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		
	-Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	-Other	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <p>-With reciprocating internal combustion piston engine of a cylinder capacity:</p> <p>--Not exceeding 50 cc</p> <p>--Exceeding 50 cc</p> <p>-Other</p>	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>-where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>-where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>-where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotocrafts	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product; -the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product; -the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product; -the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product; -the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	-Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-Other	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9028	<p>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</p> <p>-Parts and accessories</p> <p>-Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>-where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
9029	<p>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
9030	<p>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9109	Clock movements, complete and assembled	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <p>-Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</p> <p>-Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: -its value does not exceed 25% of the ex-works price of the product; -all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

**Annex IIa to Protocol 4**

List of working or processing required to be carried out on  
non-originating materials in order that the products manufactured  
referred to in Article 6(2) can obtain originating status.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>1</sup>	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>2</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3303	Perfumes and toilet waters	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<sup>1</sup> Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

<sup>2</sup> A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
3304	Beauty or make-up preparations and preparations for the care of skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8501	Electric motors and generators (excluding generating sets)	Manufacture: -in which the value of all the materials used does not exceed 50% of the ex-works price of the product; -where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8714	Parts and accessories of vehicles of vehicles of heading Nos 8711 to 8713	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: -all the materials used are classified within a heading other than that of the product, -the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

**Annex III to Protocol 4**

List of products originating in Turkey to which the provisions  
of Article 4 do not apply, listed in the order of Harmonised System Chapters and Headings

Chapter 1

Chapter 2

Chapter 3

0401 to 0402

ex 0403 – Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa

0404 to 0410

0504

0511

Chapter 6

0701 to 0709

ex 0710 – Vegetables (uncooked or cooked by steaming or boiling in water), frozen

ex 0711 – Vegetables, except sweet corn of heading 0711 90 30, 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

0712 to 0714

Chapter 8

ex Chapter 9 – Coffee, tea, and spices, excluding maté of heading 0903

Chapter 10

Chapter 11

Chapter 12

ex 1302 – Pectin

1501 to 1514

ex 1515 – Other fixed vegetable fats and oils (excluding jojoba oil and its fractions) and their fractions, whether or not refined, but not chemically modified

ex 1516 – Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, excluding hydrogenated castor oil known as "opal-wax"

ex 1517 and

ex 1518 – Margarines, imitation lard and other prepared edible fats

ex 1522 – Residues resulting from the treatment of fatty substances or animal or vegetable waxes, excluding degreas

## Chapter 16

### 1701

ex 1702 – Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel excluding that of headings 1702 11 00, 1702 30 51, 1702 30 59, 1702 50 00 and 1702 90 10

### 1703

### 1801 and 1802

ex 1902 – Pasta, stuffed, containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of all kinds

ex 2001 – Cucumbers and gherkins, onions, mango chutney, fruit of the genus *Capsicum* other than sweet peppers or pimentos, mushrooms and olives, prepared or preserved by vinegar or acetic acid

### 2002 and 2003

ex 2004 – Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006, excluding potatoes in the form of flour or meal and flakes of sweet corn

ex 2005 – Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006, excluding potato and sweet corn products

2006 and 2007

ex 2008 – Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, excluding peanut butter, palm hearts, maize, yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, vine leaves, hop shoots and other similar edible parts of plants

2009

ex 2106 - Flavoured and coloured sugars, syrups and molasses

2204

2206

ex 2207 – Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher obtained from agricultural produce listed here

ex 2208 – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol obtained from agricultural produce listed here.

2209

Chapter 23

2401

4501

5301 and 5302

"



**Annex IV to Protocol 4**

Movement certificate EUR.1 and application for a  
movement certificate EUR.1

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Member States of the Community and of Egypt may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

## MOVEMENT CERTIFICATE

<b>1. Exporter</b> (Name, full address, country)	<b>EUR.1</b> No A 000.000					
	See notes overleaf before completing this form.					
	<b>2. Certificate used in preferential trade between</b> ..... and ..... (Insert appropriate countries, groups of countries or territories)					
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>				
	<b>7. Remarks</b>					
<b>6. Transport details</b> (Optional)	<table border="1"> <tr> <td data-bbox="132 925 951 1534"> <b>8. Item number; Mark and number; Number and kind of packages <sup>(1)</sup>; Description of goods</b> </td> <td data-bbox="951 925 1177 1534"> <b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b> </td> <td data-bbox="1177 925 1422 1534"> <b>10. Invoice</b> (Optional)           </td> </tr> </table>			<b>8. Item number; Mark and number; Number and kind of packages <sup>(1)</sup>; Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoice</b> (Optional)
<b>8. Item number; Mark and number; Number and kind of packages <sup>(1)</sup>; Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoice</b> (Optional)				
<b>11. CUSTOMS ENDORSEMENT</b> <i>Declaration certified</i> Export document <sup>(2)</sup> ..... Stamp Form ..... no ..... of ..... Customs office : ..... Issuing country: ..... ..... Place....., date..... ..... (Signature)	<b>12. DECLARATION BY THE EXPORTER</b> I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place....., date .....  ..... (Signature)					

<sup>(1)</sup> If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

<sup>(2)</sup> Complete only where the regulations of the exporting country or territory require.

<b>13. Request for verification, to:</b>	<b>14. RESULT OF VERIFICATION</b>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>Place....., date.....</p> <p style="text-align: center;">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....., date.....</p> <p style="text-align: center;">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.

<b>1. Exporter</b> (Name, full address, country)		<b>EUR.1</b> No A 000.000	
		See notes overleaf before completing this form.	
		<b>2. Application for certificate used in preferential trade between</b> ..... <b>and</b> ..... (Insert appropriate countries or groups of countries or territories)	
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>	
	<b>6. Transport details</b> (Optional)		
<b>7. Remarks</b>			
<b>8. Item number; Mark and number; Number and kind of packages <sup>(1)</sup></b> <b>Description of goods</b>		<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoice (Optional)</b>

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**DECLARATION BY THE EXPORTER**

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

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

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

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

SUBMIT the following supporting documents <sup>1</sup>:

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

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

REQUEST the issue of the attached certificate for these goods.

Place ..... , date .....

.....

(Signature)

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

**Annex V to Protocol 4****INVOICE DECLARATION**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

**English version**

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

**Spanish version**

El exportador de los productos incluidos en el presente documento (autorización aduanera No ... <sup>1</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... <sup>2</sup>

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<sup>1</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>2</sup> Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

## Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...<sup>1</sup>) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...<sup>2</sup>

## German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...<sup>1</sup>) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... Ursprungswaren sind<sup>2</sup>

## Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ....<sup>1</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ....<sup>2</sup>.

---

<sup>1</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>2</sup> Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

## French version

L'exportateur des produits couverts par le présent document (autorisation douanière No ... <sup>1</sup>) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... <sup>2</sup>

## Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ... <sup>1</sup>) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... <sup>2</sup>

## Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... <sup>1</sup>), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn <sup>2</sup>

## Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira No ... <sup>1</sup>) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... <sup>2</sup>

---

<sup>1</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>2</sup> Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".



## Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupan:o ...<sup>1</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita<sup>2</sup>

## Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...<sup>1</sup>) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung<sup>2</sup>

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<sup>1</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>2</sup> Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

## Arabic version

" يقر مصدر المنتجات التي تغطيها الوثيقة ( تصريح جمركي رقم ... ) بأن تلك المنتجات ذات منشأ تفضيلي في ... ما عدا ما هو موضح صراحة خلاف ذلك. "

.....<sup>1</sup>  
(Place and date)

.....<sup>2</sup>  
(Signature of the  
exporter; in addition  
the name of the person  
signing the declaration  
has to be indicated in  
clear script)

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<sup>1</sup> These indications may be omitted if the information is contained on the document itself.

<sup>2</sup> See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**Annex VI to Protocol 4**

JOINT DECLARATION  
ON THE TRANSITIONAL PERIOD CONCERNING  
THE ISSUING OR MAKING OUT OF DOCUMENTS  
RELATING TO THE PROOF OF ORIGIN

1. During twelve months following the entry into force of the agreement, the competent customs authorities of the Community and of Egypt shall accept as valid proof of origin within the meaning of Protocol 4, movement certificates EUR.1 and EUR.2 forms, issued within the context of the Cooperation Agreement signed on 18 January 1977;
2. Requests for subsequent verification of documents referred to above shall be accepted by the competent customs authorities of the Community and of Egypt for a period of two years after the issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with Title VI of Protocol 4 to this Agreement.

JOINT DECLARATION  
CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by Egypt as originating in the Community within the meaning of this Agreement.
2. Protocol 4 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

JOINT DECLARATION  
CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Egypt as originating in the Community within the meaning of this Agreement.
2. Protocol 4 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

## JOINT DECLARATION ON CUMULATION OF ORIGIN

The Community and Egypt recognise the important role of cumulation of origin in encouraging the smooth development towards a free trade area between all Mediterranean partners participating in the Barcelona process.

The Community agrees to negotiate and conclude agreements with Mediterranean Partner states, especially Mashrek/Maghreb States at the request of the latter, to apply the rule of cumulation of origin once the concerned partners agree to apply identical rules of origin.

The Parties furthermore declare that differences in the types of cumulation already in force in the participating countries should not constitute a barrier to achieving this goal. For that purpose they will immediately after the signature of the Agreement start to examine the possibilities of cumulation with the said countries during the transitional period, especially in sectors where the concerned Mediterranean countries apply identical rules of origin.

The Community will provide assistance to the concerned partners in order to achieve cumulation of rules of origin.

JOINT DECLARATION ON PROCESSING REQUIREMENTS  
CONTAINED IN ANNEX II

Both Parties agree with the processing requirement contained in Annex II and II(a) to Protocol 4.

Nevertheless the Community will examine a limited number of requests of derogation presented by Egypt, duly motivated, provided these are not of a nature to compromise achievements on the introduction of cumulation between the Euro-Mediterranean Parties.

PROTOCOL 5  
ON MUTUAL ASSISTANCE  
BETWEEN ADMINISTRATIVE AUTHORITIES  
IN CUSTOMS MATTERS



## ARTICLE 1

### Definitions

For the purposes of this Protocol:

- (a) "customs legislation" shall mean any legal or regulatory provisions applicable in the territories of the Parties governing the import, export, and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) "applicant authority" shall mean a competent administrative authority which has been designated by one of the Parties for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) "requested authority" shall mean a competent administrative authority which has been designated by one of the Parties for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) "personal data" shall mean all information relating to an identified or identifiable individual.
- (e) "operation in breach of customs legislation" shall mean any violation or attempted violation of customs legislation.

## ARTICLE 2

### Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this protocol.

## ARTICLE 3

### Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the applicant authority, the requested authority shall inform it:

- (a) whether goods exported from the territory of one of the Parties have been properly imported into the territory of another Party, specifying, where appropriate, the customs procedure applied to the goods;
- (b) whether goods imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation.
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

## ARTICLE 4

### Spontaneous assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- activities which are or appear to be operations in breach of customs legislation and which may be of interest to another Party;
- new means or methods employed in carrying out operations in breach of customs legislation;
- goods known to be subject to operations in breach of customs legislation;
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

## ARTICLE 5

### Delivery, Notification

At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

- to deliver any documents or
- to notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

## ARTICLE 6

### Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

## ARTICLE 7

### Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.
3. Duly authorised officials of one of the Parties may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Duly authorised officials of one of the Parties may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

## ARTICLE 8

### Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
2. This information may be in computerised form.
3. Original files and documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

## ARTICLE 9

### Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party is of the opinion that assistance under this Protocol would:
  - (a) be likely to prejudice the sovereignty of Egypt or that of a Member State which has been requested to provide assistance under this Protocol; or
  - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or



(c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

## ARTICLE 10

### Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it and the corresponding provisions applying to the Community authorities.

2. Personal data may be exchanged only where the Party which may receive it undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply it.

To this end, the Parties communicate each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

## ARTICLE 11

### Experts and witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 12

### Assistance expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

## ARTICLE 13

### Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of Egypt and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

## ARTICLE 14

### Other agreements

1. Taking into account the respective competencies of the European Community and the Member States, the provisions of this Protocol shall:
  - not affect the obligations of the Parties under any other international agreement or convention;

- be deemed complementary with agreements on mutual assistance which have been or may be concluded between individual Member States and Egypt; and
- not affect the Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the Community.

2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States and Egypt insofar as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Association Committee.

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