

PROTOCOL I  
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 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 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 paid 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 territory concerned;
- (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 third country materials imported into the EC Party, the CARIFORUM States or the Overseas Countries and Territories (OCTs);
- (j) "chapters" and "headings" mean the chapters and the four-digit headings 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;
- (n) "OCTs" means the Overseas Countries and Territories as defined in Annex IX;
- (o) "other ACP States" means the countries listed in Annex XI.

## TITLE II

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

#### ARTICLE 2

##### General requirements

1. For the purpose of the CARIFORUM-EC Economic Partnership Agreement, hereinafter referred to as "the Agreement", the following products shall be considered as originating in the EC Party:

- (a) products wholly obtained in the EC Party within the meaning of Article 6 of this Protocol;

- (b) products obtained in the EC Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the EC Party within the meaning of Article 7.
2. For the purpose of the Agreement, the following products shall be considered as originating in the CARIFORUM States:
- (a) products wholly obtained in the CARIFORUM States within the meaning of Article 6 of this Protocol;
  - (b) products obtained in CARIFORUM States incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that CARIFORUM State within the meaning of Article 7.
3. For the purpose of implementing paragraph 2, the territories of the CARIFORUM States shall be considered as being one territory.

Originating products made up of materials wholly obtained or sufficiently worked or processed in two or more CARIFORUM States shall be considered as products originating in the CARIFORUM State where the last working or processing took place, provided the working or processing carried out there goes beyond that referred to in Article 8 of this Protocol.

4. For the products listed in Annex X and the products of tariff heading 1006, the provisions of paragraph 3 shall apply after 1 October 2015 and 1 January 2010 respectively.

### ARTICLE 3

#### Cumulation in the EC Party

1. For the purpose of Article 2(1), materials originating in the CARIFORUM States, in the OCTs or in the other ACP States shall be considered as materials originating in the EC Party 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 8.
  
2. For the purpose of Article 2(1), working and processing carried out in the CARIFORUM States, in the OCTs or in the other ACP States shall be considered as having been carried out in the EC Party, when the materials undergo subsequent working or processing in the EC Party going beyond that referred to in Article 8.

3. The cumulation provided for in paragraphs 1 and 2 of this Article may only be applied with respect to the OCTs and the other ACP States provided that:
- (a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;
  - (b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;
  - (c) the EC Party provides the CARIFORUM States, through the Commission of the European Communities, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The Commission shall publish in the Official Journal of the European Union (C series) and the CARIFORUM States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

## ARTICLE 4

### Cumulation in the CARIFORUM States

1. For the purpose of Article 2(2), materials originating in the EC Party, in the OCTs or in the other ACP States shall be considered as materials originating in the CARIFORUM States 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 8.
2. For the purpose of Article 2(2), working and processing carried out in the EC Party, in the OCTs or in the other ACP States shall be considered as having been carried out in the CARIFORUM States, when the materials undergo subsequent working or processing in the CARIFORUM States going beyond that referred to in Article 8.
3. The cumulation provided for in paragraphs 1 and 2 of this Article may only be applied with respect to the OCTs and the other ACP States provided that:
  - (a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;

- (b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;
  - (c) the CARIFORUM States will provide the EC Party, through the Commission of the European Communities, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The Commission shall publish in the Official Journal of the European Union (C series) and the CARIFORUM States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this article which have fulfilled the necessary requirements.
4. Notwithstanding paragraphs 1 to 3, with regard to the products listed in Annex X and to the products of tariff heading 1006, the provisions of this Article shall apply after 1 October 2015 and 1 January 2010 respectively, and only when the materials used in the manufacture of such products are originating in, or the working or processing is carried out in other ACP States.
5. This Article shall not apply to products of Annex XII originating in South Africa. The cumulation provided for in this Article shall apply after 31 December 2009 for the products originating in South Africa listed in Annex XIII.

## ARTICLE 5

## Cumulation with neighbouring developing countries

1. At the request of the CARIFORUM States, materials originating in a neighbouring developing country listed in Annex VIII shall be considered as materials originating in a CARIFORUM State when incorporated into a product obtained there.
2. The requests shall be addressed to the Special Committee on Customs Cooperation and Trade Facilitation in accordance with Article 42.
3. It shall not be necessary that such materials have undergone sufficient working or processing, provided that:
  - (a) the working or processing carried out in the CARIFORUM State exceeds the operations listed in Article 8;
  - (b) the CARIFORUM States, the EC Party and the neighbouring developing countries concerned have concluded an agreement on adequate administrative cooperation procedures which will ensure correct implementation of this paragraph.



4. The Parties shall notify to the Special Committee on Customs Cooperation and Trade Facilitation the products to which the provisions of this Article shall not apply.
5. For the purpose of determining whether the products originate in the neighbouring developing country as defined in Annex VIII, the provisions of this Protocol shall apply.

## ARTICLE 6

### Wholly obtained products

1. The following shall be considered as wholly obtained in the territory of the CARIFORUM States or in the territory of the EC Party:
  - (a) mineral products extracted from their soil or from their seabed;
  - (b) fruit and vegetable products harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;

- (e) (i) products obtained by hunting or fishing conducted there;
- (ii) products of aquaculture, including mariculture, where the fish are born and raised there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the EC Party or of a CARIFORUM State by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (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 (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 in a Member State of the European Union or in a CARIFORUM State;

- (b) which sail under the flag of a Member State of the European Union or of a CARIFORUM State;
- (c) which meet one of the following conditions:
  - (i) they are at least 50 per cent owned by nationals of a Member State of the European Union or of a CARIFORUM State; or
  - (ii) they are owned by companies
    - which have their head office and their main place of business in a Member State of the European Union or in a CARIFORUM State; and
    - which are at least 50 per cent owned by a Member State of the European Union or by a CARIFORUM State, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the EC Party shall recognise, upon request of a CARIFORUM State, that vessels chartered or leased by operators of such CARIFORUM State be treated as "their vessels" in order to undertake fisheries activities in its exclusive economic zone, provided that the charter or lease agreement, for which operators of the EC Party have been offered the right of first refusal, has been accepted by the Special Committee on Customs Cooperation and Trade Facilitation as providing adequate opportunities for developing the fishing capacity of the requesting CARIFORUM State and in particular as conferring on such CARIFORUM State the nautical and commercial responsibility for the chartered or leased vessels.

## ARTICLE 7

### 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.
2. The conditions referred to in paragraph 1 above indicate, for all products covered by the 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.
3. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Annex II should not be used in the manufacture of a given product may nevertheless be used, provided that:
  - (a) their total value does not exceed 15 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.
4. Paragraphs 1 to 3 shall apply except as provided in Article 8.

## ARTICLE 8

### Insufficient working or processing

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 7 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar; <sup>1</sup>
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material <sup>2</sup>;

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<sup>1</sup> This is understood to mean the reduction of the size of the sugar particles as a result of grinding or milling.

<sup>2</sup> For the purpose of applying this subparagraph and in relation to Article 7 (Sufficiently worked or processed products), the Parties agree that paragraph 2 of Article 8 means that the use of one or more materials already originating in the country of manufacture implies that a processing going beyond a "minimal operation" has already been carried out in that country of manufacture.

- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

2. All operations carried out either in the EC Party or in the CARIFORUM States 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 9

### 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 10

### 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 11

### 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 12

### Neutral elements

In order to determine whether a product is originating, 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 13

##### Principle of territoriality

1. The conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the CARIFORUM States or in the EC Party, except as provided for in Articles 3, 4 and 5.

2. Where originating goods exported from the CARIFORUM States or from the EC Party to another country are returned, except insofar as provided for in Article 3, 4 and 5, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returned goods 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 14

### Direct transport

1. The preferential treatment provided for under the Agreement applies only to products which satisfy the requirements of this Protocol and which are transported directly between the territory of the CARIFORUM States and the EC Party without entering any other territory. 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 a CARIFORUM State, of the EC Party or of an OCT.

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 15

### Exhibitions

1. Originating products, sent from a CARIFORUM State or from the EC Party for exhibition in a country or territory other than those referred to in Articles 3, 4 and 5 and sold after the exhibition for importation into the EC Party or a CARIFORUM State 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 a CARIFORUM State or the EC Party 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 a CARIFORUM State or in the EC Party;
  - (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 IV 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

### PROOF OF ORIGIN

#### ARTICLE 16

##### General requirements

1. Products originating in a CARIFORUM State shall, on importation into the EC Party and products originating in the EC Party shall, on importation into a CARIFORUM State, benefit from the provisions of the Agreement upon submission of either:
  - (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or

- (b) in the cases specified in Article 21(1), a declaration, subsequently referred to as the "invoice declaration", 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; the text of the invoice declaration appears in Annex IV.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from the Agreement without it being necessary to submit any of the documents referred to above.
3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the CARIFORUM States and the EC Party.

## 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 III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, 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 a Member State of the European Union or of a CARIFORUM State if the products concerned can be considered as products originating in the EC Party or in a CARIFORUM State or in one of the other countries or territories referred to in Articles 3, 4 and 5 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 the following phrase in English: "ISSUED RETROSPECTIVELY"

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 the following word in English: "DUPLICATE".
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 a CARIFORUM State or in the EC Party, 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 CARIFORUM States or within the EC Party. 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 EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the CARIFORUM States or in the EC Party 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 IV to this Protocol, 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 handwritten, 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 the trade cooperation provisions of the 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 ten 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. Proof 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

Proof 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 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 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

### Information procedure for cumulation purposes

1. When Articles 2(3), 3(1) and 4(1) are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a CARIFORUM State, from the EC Party, from another ACP State or from an OCT shall be given by a movement certificate EUR 1 or by the supplier's declaration, a specimen of which appears in Annex V A to this Protocol, given by the exporter in the State or in the EC Party from which the materials came.
2. When Articles 2(3), 3(2) and 4(2) are applied, the evidence of the working or processing carried out in a CARIFORUM State, in the EC Party, in another ACP State or in an OCT shall be given by the supplier's declaration, a specimen of which appears in Annex V A and Annex V B to this Protocol, given by the exporter in the State or in the EC Party from which the materials came.
3. A separate supplier's declaration shall be made up by the supplier for each consignment of material on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.

5. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR 1.
7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
8. Suppliers' declarations made and information certificates issued before the date of application of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

## ARTICLE 28

### 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 a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 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 a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the CARIFORUM States, in the EC Party or in one of the other countries or territories referred to in Articles 3 and 4 issued or made out in a CARIFORUM State, in the EC Party or in one of the other countries or territories referred to in Articles 3 and 4 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 CARIFORUM States, in the EC Party or in one of the other countries or territories referred to in Articles 3, 4 and 5 and in accordance with this Protocol.

## ARTICLE 29

### 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 supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 27(7).
4. 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).

5. 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 30

### 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.

## TITLE V

### ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

#### ARTICLE 31

##### Administrative conditions for products to benefit from the Agreement

Products originating within the meaning of this Protocol in the CARIFORUM States or in the EC Party shall benefit from the preferences resulting from the Agreement only on condition that the necessary arrangements, structures and systems required for the implementation and enforcement of the rules and procedures laid down in this Protocol are in place.

#### ARTICLE 32

##### Notification of information related to customs authorities

1. The CARIFORUM States and the Member States of the European Union shall provide each other, through the Commission of the European Communities, with the addresses of the customs authorities responsible for issuing and verifying of movement certificates EUR.1 and invoice declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR.1 and invoice declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Commission of the European Communities.

2. The CARIFORUM States and the Member States of the European Union shall inform each other through the Commission of the European Communities immediately whenever there are any changes to the information referred to in paragraph 1.

## ARTICLE 33

### Mutual assistance

In order to ensure the proper application of this Protocol, the EC Party, the CARIFORUM States and the other countries referred to in Articles 3, 4 and 5 shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the invoice declarations or the supplier's declarations and the correctness of the information given in these documents.



The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various CARIFORUM States, Member States of the European Union and other countries referred to in Articles 3, 4 and 5 concerned.

## ARTICLE 34

### Verification of proof of origin

1. Subsequent verifications of proof of origin shall be carried out at random or based on risk analysis 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 request for verification. 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 a CARIFORUM State, in the EC Party or in one of the other countries referred to in Article 3, 4 and 5 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.

7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquires or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these enquiries.

## ARTICLE 35

### Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out at random or based on risk analysis or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made. A copy of the information certificate shall be preserved by the office which has issued it for at least three years.
3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for the customs authorities to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.
4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.
5. Any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

## ARTICLE 36

### Dispute settlement

Where disputes arise in relation to the verification procedures of Articles 34 and 35 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 Special Committee on Customs Cooperation and Trade Facilitation.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

## ARTICLE 37

### 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 38

### Free zones

1. The CARIFORUM States and the EC Party shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and 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 originating products 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 movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

## ARTICLE 39

### Derogations

1. Derogations from this Protocol may be adopted by the Special Committee on Customs Cooperation and Trade Facilitation, hereafter in this Article referred to as "the Committee", in favour of products exported from the CARIFORUM States.

2. Derogations from this Protocol may be adopted where the development of existing industries or the creation of new industries in the CARIFORUM States justifies the adoption of such derogations.
3. The CARIFORUM State or States concerned shall, either before or when the request for derogation is submitted to the Committee, notify the EC Party of its request for a derogation together with the reasons for the request in accordance with paragraph 5.
4. The EC Party shall respond positively to all the CARIFORUM States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established EC Party industry.
5. In order to facilitate the examination by the Committee of requests for derogation, the CARIFORUM State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of their request the fullest possible information covering in particular the following:
  - description of the finished product,
  - nature and quantity of materials originating in third countries,
  - nature and quantity of materials originating in CARIFORUM States or the countries or territories referred to in Articles 3 and 4, or the materials which have been processed in these countries or territories,

- manufacturing processes,
- added value achieved,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the EC Party,
- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The Committee may modify the form.

6. The examination of requests for derogation shall in particular take into account:
  - (a) the level of development or the geographical situation of the CARIFORUM State or States concerned;



- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a CARIFORUM State or States to continue their exports to the EC Party, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment programme would enable these rules to be satisfied by stages.

7. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

8. The Committee shall take steps necessary to ensure that a decision on a request for derogation is reached as soon as possible and, in any case, not later than seventy-five working days after the request is received by the EC Party. If the EC Party does not inform the CARIFORUM State of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five years, to be determined by the Committee.

(b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the CARIFORUM State or States concerned submit, three months before the end of each period, proof that they are still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

## TITLE VI

### CEUTA AND MELILLA

#### ARTICLE 40

##### Special conditions

1. The term "EC Party" used in this Protocol does not cover Ceuta and Melilla. The term "products originating in the EC Party" does not cover products originating in Ceuta and Melilla.

2. The provisions of this Protocol shall apply *mutatis mutandis* in determining whether products may be deemed as originating in a CARIFORUM State when imported into Ceuta and Melilla.
3. Where products wholly obtained in Ceuta, Melilla or in the EC Party undergo working and processing in a CARIFORUM State, they shall be considered as having been wholly obtained in a CARIFORUM State.
4. Working or processing carried out in Ceuta, Melilla or in the EC Party shall be considered as having been carried out in a CARIFORUM State, when materials undergo further working or processing in a CARIFORUM State.
5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 8 of this Protocol shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

## TITLE VII

### FINAL PROVISIONS

#### ARTICLE 41

##### Amendment of the Protocol

The Joint CARIFORUM-EC Council may decide to amend the provisions of this Protocol.

#### ARTICLE 42

##### Tasks of the Special Committee on Customs Cooperation and Trade Facilitation

In accordance with the provisions of Article 36 of the Agreement the Special Committee on Customs Cooperation and Trade Facilitation shall:

- (a) take decisions on cumulation under the conditions laid down in Article 5;

- (b) take decisions on derogations from this Protocol under the conditions laid down in Article 39;
- (c) monitor the implementation and the administration of the provisions of this Protocol.

## ARTICLE 43

### Review

The Parties shall review the provisions of paragraph 4 of Article 2 and of paragraph 4 of Article 4 after three years from the signature of the Agreement with a view to reducing the products listed in Annex X to this Protocol.

## ARTICLE 44

### Annexes

The Annexes to this Protocol shall form an integral part thereof.

**ANNEX I to Protocol I**Introductory notes to the list in Annex II <sup>1</sup>

## 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 7 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.

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<sup>1</sup> All examples are given for the purpose of explanation only. They are not legally binding.

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:

1. The provisions of Article 7 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 EC Party or in the CARIFORUM States.

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 EC Party 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 EC Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. 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. Therefore, 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.
3. 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.
4. 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.

5. 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 6.3 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 cloth 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.

6. 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:

1. 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.
2. 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.

3. 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.
4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. 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).
2. 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:

- |      |                    |
|------|--------------------|
| I.   | silk               |
| II.  | wool               |
| III. | coarse animal hair |
| IV.  | fine animal hair   |

- V. horsehair
- VI. cotton
- VII. paper-making materials and paper
- VIII. flax
- IX. true hemp
- X. jute and other textile bast fibres
- XI. sisal and other textile fibres of the genus Agave
- XII. coconut, abaca, ramie and other vegetable textile fibres
- XIII. synthetic man-made filaments
- XIV. artificial man-made filaments
- XV. current conducting filaments
- XVI. synthetic man-made staple fibres of polypropylene
- XVII. synthetic man-made staple fibres of polyester
- XVIII. synthetic man-made staple fibres of polyamide
- XIX. synthetic man-made staple fibres of polyacrylonitrile

- XX. synthetic man-made staple fibres of polyimide
- XXI. synthetic man-made staple fibres of polytetrafluoroethylene
- XXII. synthetic man-made staple fibres of polyphenylene sulphide
- XXIII. synthetic man-made staple fibres of polyvinyl chloride
- XXIV. other synthetic man-made staple fibres
- XXV. artificial man-made staple fibres of viscose
- XXVI. other artificial man-made staple fibres
- XXVII. yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped
- XXVIII. yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped
- XXIX. 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
- XXX. 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.

3. 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.
4. 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:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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

Note 7:

1. 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.
2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum distillation;

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<sup>1</sup> For the purpose of subheadings 2712 90 31 to 2712 90 39, the term "crude" shall be taken to apply to products of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100°C is  $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$  or higher by ASTM D 445 method.

- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) 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);

- (k) in respect of products falling within heading No ex 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect 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;
- (m) 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;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

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 I**

List of working or processing required to be carried out  
on non-originating materials in order that the product  
manufactured can obtain originating status

HS heading No. (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	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
Ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % 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 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
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	
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	

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 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	
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	
1101	Wheat or meslin flour	Manufacture from materials of any heading except 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)	
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	
	- 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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
	- 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	



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 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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
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:		

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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	
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	
ex Chapter 18	Cocoa and cocoa preparations; except for:	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 1806	Chocolate and other food preparations containing cocoa: - containing 20 % or less by weight of materials of Chapter 17	Manufacture in which all the materials used are classified within a heading other than that of the product	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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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:		
	- 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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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	
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 and Zea indurata maize) 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 in which all the products of Chapter 11 used are originating	
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	

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 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or 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:		
	- Containing 20 % or less by weight of added sugar or other sweetening matter	Manufacture in which all the materials used are classified within a heading other than that of the product	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
	- Containing more than 20 % by weight of 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	

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 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	
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:		
	- Containing 20 % or less by weight of added sugar or other sweetening matter	Manufacture in which all the materials used are classified within a heading other than that of the product	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
	- Containing more than 20 % by weight of 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	

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 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	
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:		



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Containing 20 % or less by weight of materials of Chapters 4 and 17	Manufacture in which all the materials used are classified within a heading other than that of the product	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
	- Containing more than 20 % by weight of materials of Chapters 4 and 17	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 orange, grape, 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)	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	Manufacture: - using materials not classified in headings 2207 or 2208, - in which all the grapes or any materials 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	
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	

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 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	
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 60 % 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 60 % 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	

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 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	
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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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) (a)	Other operations than those referred to in column (3) 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) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) 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) (a)	Other operations than those referred to in column (3) 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) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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
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

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 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) 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) (a)	Other operations than those referred to in column (3) 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 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



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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
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:		

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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:		
	-- 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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- 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	
	-- 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	

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 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
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising 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

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 ( <i>c</i> )	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
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" ( <i>d</i> ) 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

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 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) (a)	Other operations than those referred to in column (3) 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 However, these materials 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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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

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 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
	- 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



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
	- 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

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 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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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:		
	- 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-oxidising 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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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	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:		
	- The following of this heading Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol other than that of heading No 2905	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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	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 Ion exchangers Getters for vacuum tubes 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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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 ( <i>e</i> )	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 ( <i>e</i> )	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	- 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 ( <i>e</i> )	
	- 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)	
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:		

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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 ( <i>e</i> )	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 ( <i>e</i> )	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	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 all the materials used does not exceed 25 % 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)	
	- Sheets of regenerated cellulose, polyamides or polyethylene	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	
ex 3921	Foil of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ( <i>f</i> )	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	
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	

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 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	Manufacture in which all the materials used are classified within a heading other than that of the product
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	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of 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	

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 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood 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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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	
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	

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 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	
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:		

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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	
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 (g) : - 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 (g)	

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 (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 (g): - 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 (g)	

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 (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 (g): - 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	
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn (g)	



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 (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from (g): - 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 (g)	

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 (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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	Manufacture from (g): - 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 (g)	
	- Other	Manufacture from (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	Manufacture from (g): - 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	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn (g)	
	- Other	Manufacture from (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, 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 (g): - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Needleloom felt	Manufacture from (g): - 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 (g): - 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:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Manufacture from (g): - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 (g): - 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 (g): - 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 (g): - natural fibres, or - 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 - jute fabric may be used as backing	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Of other felt	Manufacture from (g): - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	- Other	Manufacture from (g): - coir or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning Jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	- Combined with rubber thread	Manufacture from single yarn (g)	
	- Other	Manufacture from (g): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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
5904	Linoleum, whether or note 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 (g)	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	Manufacture from (g): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp,	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading No 5902:		



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Knitted or crocheted fabrics	Manufacture from (g): - 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	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
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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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 (g): - coir yarn, - the following materials: - yarn of polytetrafluoroethylene (h), - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene (h) - yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (h) - 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	

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 (g): - 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 yarn (g):	
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	Manufacture from fabric (g) (i)	
	- Other	Manufacture from yarn (g)	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from yarn (g) (i)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (g)

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 yarn (g) (i)	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, 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 (i)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (i)
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (i)	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (i)
	- 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	

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 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 (i): - fibres, or - chemical materials or textile pulp	
	- Other:		
	-- Embroidered	Manufacture from yarn (g) (j)	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 yarn (g) (j)	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn (g)	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	Manufacture from fabric	
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 25 % of the ex-works price of the set	

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 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	
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 ( <i>g</i> )	
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 ( <i>g</i> )	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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:		
	- glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ( <i>k</i> )	Manufacture from non-coated glass plate substrate of heading No 7006	
	- other	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	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	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	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	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 or semi-finished materials of headings No 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7225 to 7228	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 or semi-finished materials of headings No 7206, 7207, 7218 or 7224	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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 pates (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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7601	Unwrought aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
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:		

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Refined lead	Manufacture from "bullion" or "work" lead	
	- Other	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	
7802	Lead waste and scrap	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	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	
	- Other	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	
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	



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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

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 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final 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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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
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	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)	
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
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

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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:		
	- 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

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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

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



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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
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

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 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
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for 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 signalling 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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- With reciprocating internal combustion piston engine of a cylinder capacity:		
	-- Not exceeding 50 cc	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 20 % of the ex-works price of the product
	-- Exceeding 50 cc	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
	- 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 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 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)	
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	Rotochutes	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
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

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 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 polarising 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	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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
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

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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
	- 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

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
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	



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	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 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)	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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
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

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	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 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		- 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	
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	
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	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
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	

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 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	

Notes:

- (a) For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
- (b) For the special conditions relating to "specific processes" see Introductory Note 7.2
- (c) 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.
- (d) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.
- (e) 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.
- (f) 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 per cent.
- (g) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (h) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery
- (i) See Introductory Note 6
- (j) 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.
- (k) SEMII-Semiconductor Equipment and Materials Institute Incorporated.



**ANNEX III to Protocol I**

## Form for movement certificate

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

### MOVEMENT CERTIFICATE

<b>1. Exporter</b> <i>(name, full address, country)</i>	<b>EUR.1 No A</b> 000.000 See notes overleaf before completing this form		
<b>z3. Consignee</b> <i>(name, full address, country) (Optional)</i>	<b>2. Certificate used in preferential trade between</b>  <b>and</b>  <i>(insert appropriate countries, groups of countries or territories)</i>		
	<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> <i>(Optional)</i>	<b>7. Remarks</b>		
<b>8. Item number; Marks and numbers; Number and kind of package <sup>(1)</sup>; Description of goods</b>		<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> <i>(Optional)</i>
<b>11. CUSTOMS ENDORSEMENT</b> Declaration certified Export document <sup>(2)</sup> Form ..... No ..... Customs office ..... Issuing country or territory ..... Date ..... ..... <p style="text-align: center;"><i>(Signature)</i></p>	Stamp	<b>12. DECLARATION BY THE EXPORTER</b> I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date ..... ..... <p style="text-align: center;"><i>(Signature)</i></p>	

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

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

<p><b>13. Request for verification, to:</b></p>	<p><b>14. Result of verification</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....  <i>(Place and date)</i></p> <p>..... Stamp</p> <p>.....  <i>(Signature)</i></p>	<p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/></p> <p>was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/></p> <p>does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....  <i>(Place and date)</i></p> <p>..... Stamp</p> <p>.....  <i>(Signature)</i></p> <p>.....                  (*) Insert X in the appropriate box.</p>

## NOTES

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

**APPLICATION FOR A MOVEMENT CERTIFICATE**

<b>1. Exporter</b> ( <i>name, full address, country</i> )	<b>EUR.1 No A</b> 000.000		
	See notes overleaf before completing this form		
<b>3. Consignee</b> ( <i>name, full address, country</i> ) ( <i>Optional</i> )	<b>2. Application for a certificate to be used in preferential trade between</b>		
	<b>and</b>		
	<i>(insert appropriate countries or groups of countries or territories)</i>		
	<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> ( <i>Optional</i> )	<b>7. Remarks</b>		
<b>8. Item number; Marks and numbers; 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. Invoices</b> ( <i>Optional</i> )	

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents: (1)

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

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

REQUEST the issue of the attached certificate for these goods.

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

.....

*(Place and date)*

.....

*(Signature)*

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



**ANNEX IV to Protocol I**

## 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.

## Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...<sup>(1)</sup>) декларира, че освен ако не е посочено друго, тези продукти са с преференциален произход ...<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>.

## Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...<sup>(1)</sup>) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v ...<sup>(2)</sup>.

## 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 anderes angegeben, präferenzbegünstigte ...<sup>(2)</sup> Ursprungswaren sind.

#### Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli kinnitus nr. ...<sup>(1)</sup>) deklareerib, et need tooted on ...<sup>(2)</sup> sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

#### 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>.

#### 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 ...<sup>(2)</sup> preferential origin.

#### French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...<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>.

#### Latvian version

Eksportētājs ražojumiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...<sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir skaidri noteikts citādi, šiem ražojumiem ir preferenciāla izcelsme no ...<sup>(2)</sup>.

#### Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr. ...<sup>(1)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra...<sup>(2)</sup> preferencinės kilmės prekės.

#### Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...<sup>(1)</sup>) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ...<sup>(2)</sup> származásúak.

#### Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...<sup>(1)</sup>) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' origini preferenzjali ...<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 uit.....<sup>(2)</sup>.

#### Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...<sup>(1)</sup>) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają preferencyjne pochodzenie z ...<sup>(2)</sup>.

#### Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira n.º ...<sup>(1)</sup>), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>.

#### Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...<sup>(1)</sup>) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială...<sup>(2)</sup>.

### Slovenian version

Izvoznik blaga, zajetega v tem dokumentu (pooblastilo carinskih organov št ...<sup>(1)</sup>), izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...<sup>(2)</sup> poreklo.

### Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...<sup>(1)</sup>) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...<sup>(2)</sup>.

### Finnish version

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

.....  
(Place and date)<sup>(3)</sup>  
.....

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script<sup>(4)</sup>)

NOTES

- <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 40 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".
- <sup>(3)</sup> These indications may be omitted if the information is contained on the document itself.
- <sup>(4)</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 V A to Protocol I**

## Supplier declaration for products having preferential origin status

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup>  
 were produced in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade  
 between the CARIFORUM States and the EC Party.

I undertake to make available to the customs authorities, if required, evidence in support of this  
 declaration.

.....<sup>(3)</sup> .....<sup>(4)</sup>  
 .....<sup>(5)</sup>

## NOTE

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a  
 supplier's declaration. The footnotes do not have to be reproduced.

- <sup>(1)</sup> If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked  
 .....were produced in ....."  
 If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice"
- <sup>(2)</sup> The European Community, Member State of the European Union, CARIFORUM State, OCT or other ACP State. Where a CARIFORUM State, an OCT or another ACP State is given, a reference must also be made to the EC Party customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.
- <sup>(3)</sup> Place and date
- <sup>(4)</sup> Name and function in company
- <sup>(5)</sup> Signature

---

**ANNEX V B to Protocol I**

Supplier declaration for products not having preferential origin status

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and incorporate the following components or materials which do not have a CARIFORUM State, EC Party, OCT or other ACP State origin for preferential trade:

.....<sup>(3)</sup> .....<sup>(4)</sup>  
.....<sup>(5)</sup>  
.....  
.....  
.....  
.....  
.....<sup>(6)</sup>

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(7)</sup> .....<sup>(8)</sup>  
.....<sup>(9)</sup>

NOTE

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- <sup>(1)</sup> If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked .....were produced in ....."  
If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice"
- <sup>(2)</sup> The European Community, Member State of the European Union, CARIFORUM State, OCT or other ACP State.
- <sup>(3)</sup> Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
- <sup>(4)</sup> Customs values to be given only if required
- <sup>(5)</sup> Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".
- <sup>(6)</sup> "and have undergone the following processing in [the European Community] [Member State of the European Union] [CARIFORUM State] [OCT] [other ACP State] ....., to be added with a description of the processing carried out if this information is required.
- <sup>(7)</sup> Place and date
- <sup>(8)</sup> Name and function in company
- <sup>(9)</sup> Signature

**ANNEX VI to Protocol I**

## Information Certificate

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m<sup>2</sup>.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier <sup>(1)</sup>	<b>INFORMATION CERTIFICATE</b> to facilitate the issue of a <b>MOVEMENT CERTIFICATE</b> for preferential trade between  ... <b>and</b> ...					
2. Consignee <sup>(1)</sup>						
3. Processor <sup>(1)</sup>	4. State in which the working or processing has been carried out					
6. Customs office of importation <sup>(1)</sup>	5. For official use					
7. Import document <sup>(2)</sup> Form ..... No ..... Series Date <table border="1" style="display: inline-table; width: 60px; height: 20px; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>						
<b>GOODS SENT TO THE STATES OF DESTINATION</b>						
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity <sup>(1)</sup>				
		11. Value <sup>(4)</sup>				
<b>IMPORTED GOODS USED</b>						
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	13. Country of origin	14. Quantity <sup>(3)</sup>	15. Value <sup>(2)(5)</sup>			
16. Nature of the working or processing carried out						
17. Remarks						
<b>18. CUSTOMS ENDORSEMENT</b> Declaration certified:  Document ..... Form ..... No ..... Customs office ..... Date: <table border="1" style="display: inline-table; width: 60px; height: 20px; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>  ..... (Signature)					<b>19. DECLARATION BY THE SUPPLIER</b> I, the undersigned, declare that the information on this certificate is accurate.  ..... ..... (Place) ..... (Date)  ..... (Signature)	
<table border="1" style="margin: auto; width: 60px; height: 40px; text-align: center;"> <tr><td>Official Stamp</td></tr> </table>		Official Stamp				
Official Stamp						

(1)(2)(3)(4)(5) See footnotes on verso.



<p><b>REQUEST FOR VERIFICATION</b>                  The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>           <p style="text-align: center;">-----                  (Place and date)</p>  <div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 2px;">                     Official stamp                 </div>   <p>.....                  .....(Official's signature)</p>	<p><b>RESULT OF VERIFICATION</b>                  Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p>           <p style="text-align: center;">-----                  (Place and date)</p>  <div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 2px;">                     Official stamp                 </div>   <p>.....                  .....(Official's signature)</p> <p>(*) Delete where not applicable</p>
--	--

**NOTES**

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m<sup>3</sup> or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

---

**ANNEX VII to Protocol I**

## Form for application for a derogation

1. Commercial description of the finished product 1.1 Customs classification (HS code)	2. Anticipated annual quantity of exports to the EC Party (weight, No of pieces, meters or other unit)
3. Commercial description of third country materials Customs classification (HS code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in States or territories referred to in Articles 3 and 4	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 3 and 4 to be used
11. Value of materials originating in States or territories referred to in Articles 3 and 4	12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials without obtaining origin
13. Duration requested for derogation from..... to.....	14. Detailed description of working and processing in the CARIFORUM States:

15. Capital structure of the firm concerned	16. Amount of investments made/foreseen
17. Staff employed/expected	18. Value added by the working or processing in the CARIFORUM States: 18.1 Labour: 18.2 Overheads: 18.3 Others:
19. Other possible sources of supply for materials	20. Possible developments to overcome the need for a derogation
21. Observations	

## NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.

3. A form shall be completed for each product covered by the request.

- Boxes 3, 4, 5, 7: "third country" means any country or territory which is not referred to in Articles 3 and 4.
- Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3 and 4 without obtaining origin, before being further processed in the CARIFORUM State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3 and 4.
- Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.
- Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.
- Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.
- Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.
-

**ANNEX VIII to Protocol I**

## Neighbouring developing countries

For the implementation of Article 5 of Protocol I the expression "neighbouring developing country" shall refer to the following list of countries:

- Colombia;
- Costa Rica;
- Cuba;
- El Salvador;
- Guatemala;
- Honduras;
- Mexico;
- Nicaragua;
- Panama;
- Venezuela.

---

**ANNEX IX to Protocol I**

Overseas countries and territories

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Community listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:  
Greenland.
  
2. Overseas territories of the French Republic:  
New Caledonia,  
French Polynesia,  
French Southern and Antarctic Territories,  
Wallis and Futuna Islands.
  
3. Territorial collectivities of the French Republic:  
Mayotte,  
Saint Pierre and Miquelon.

4. Overseas countries of the Kingdom of the Netherlands:

Aruba,

Netherlands Antilles:

Bonaire,

Curaçao,

Saba,

Sint Eustatius,

Sint Maarten.

5. British overseas countries and territories:

Anguilla,

Cayman Islands,

Falkland Islands,

South Georgia and South Sandwich Islands,

Montserrat,

Pitcairn,

Saint Helena, Ascension Island, Tristan da Cunha

British Antarctic Territory,

British Indian Ocean Territory,

Turks and Caicos Islands,

British Virgin Islands.

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**ANNEX X to Protocol I**

Products for which the cumulation provisions referred to in Articles 2(3) and 4 apply  
after 1 October 2015 and to which the provisions of Article 5  
shall not be applicable

HS and CN-codes (*)	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form
1702	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 (excl. cane or beet sugar and chemically pure sucrose)
ex 1704 90 corresponding to 1704 90 99	Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets)
ex 1806 10 corresponding to 1806 10 30	Cocoa powder, containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 10 corresponding to 1806 10 90	Cocoa powder, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose



HS and CN-codes (*)	Description
ex 1806 20 corresponding to 1806 20 95	Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18 % or more by weight of cocoa butter or containing a combined weight of 25 % or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages)
ex 1901 90 corresponding to 1901 90 99	Food preparations of flour, groats, 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 headings 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 (excl. food preparations containing no or less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905)
ex 2101 12 corresponding to 2101 12 98	Preparations with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates)
ex 2101 20 Corresponding to 2101 20 98	Preparations with a basis of tea or mate (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates)
ex 2106 90 corresponding to 2106 90 59	Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)

HS and CN-codes (*)	Description
ex 2106 90 corresponding to 2106 90 98	Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)
ex 3302 10 corresponding to 3302 10 29	Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0,5 % (excl. preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)

(\*) For the purpose of this Annex "CN codes" refer to the 8 digit codes of the EU Combined Nomenclature as defined in Commission Regulation (EC) No 1549/2006 of the 17 October 2006, published in the Official Journal of the European Union, L 301 of 31 October 2006.

**ANNEX XI to Protocol I**

## Other ACP States

Within the meaning of this Protocol "other ACP States" shall mean the States listed below:

- |                                     |                    |                         |
|-------------------------------------|--------------------|-------------------------|
| – Angola                            | – Gambia           | – Papua New Guinea      |
| – Benin                             | – Ghana            | – Republic of Congo     |
| – Botswana                          | – Guinea           | – Rwanda                |
| – Burkina Faso                      | – Guinea Bissau    | – Samoa                 |
| – Burundi                           | – Kenya            | – Sao Tomé and Principe |
| – Cameroun                          | – Kiribati         | – Senegal               |
| – Cape Verde                        | – Lesotho          | – Seychelles            |
| – Central African Republic          | – Liberia          | – Sierra Leone          |
| – Chad                              | – Madagascar       | – Solomon Islands       |
| – Cook Islands                      | – Malawi           | – Somalia               |
| – Comoros                           | – Mali             | – Sudan                 |
| – Ivory Coast                       | – Marshall Islands | – Swaziland             |
| – Democratic Republic of<br>Congo   | – Mauritania       | – Tanzania              |
| – Djibouti                          | – Mauritius        | – Togo                  |
| – Equatorial Guinea                 | – Mozambique       | – Tonga                 |
| – Eritrea                           | – Namibia          | – Tuvalu                |
| – Ethiopia                          | – Nauru            | – Uganda                |
| – Federated States of<br>Micronesia | – Niger            | – Vanuatu               |
| – Fiji                              | – Niue             | – Zambia                |
| – Gabon                             | – Nigeria          | – Zimbabwe              |
|                                     | – Palau            |                         |

**ANNEX XII to Protocol I**

Products originating in South Africa  
excluded from cumulation provided for in Article 4 (\*)

**PROCESSED AGRICULTURAL  
PRODUCTS**

Yoghurt

04031051

04031053

04031059

04031091

04031093

04031099

Other fermented or acidified milk and cream

04039071

04039073

04039079

04039091

04039093

04039099

Dairy spreads

04052010

04052030

Edible vegetables

07104000

07119030

Pectic substances, pectinates and pectates

13022010

13022090

Other margarine

15179010

Fructose

17025000

17029010

Chewing gum

17041011

17041019

17041091

17041099

Other sugar confectionery

17049010

17049030

17049051

17049055

17049061

17049065

17049071

17049075

17049081

17049099

Cocoa powder

18061015

18061020

18061030

18061090

Other cocoa preparations

18062010

18062030

18062050

18062070

18062080

18062095

18063100

18063210

18063290

18069011

18069019

18069031

18069039

18069050

18069060

18069070

18069090

Food preparations for infant use

19011000

19012000

19019011

19019019

19019091

19019099

Pasta

19021100

19021910

19021990

19022091

19022099

19023010

19023090

19024010

19024090



Tapioca

19030000

Prepared foods

19041010

19041030

19041090

19042010

19042091

19042095

19042099

19043000

19049010

19049080

Bread, pastry, cakes, biscuits and other  
bakers' wares

19051000

19052010

19052030

19052090

19053111

19053119

19053130

19053191

19053199

19053205

19053211

19053219

19053291

19053299

19054010

19054090

19059010

19059020

19059030

19059040

19059045

19059055

19059060

19059090

Other preparations of vegetables, fruit, nuts  
and other edible parts of plants

20019030

20019040

20041091

20049010

20052010

20058000

20089985

20089991

Miscellaneous edible preparations

21011111

21011119

21011292

21012098

21013011

21013019

21013091

21013099

21021010

21021031

21021039

21021090

21022011

21032000

21050010

21050091

21050099

21061020

21061080

21069020

21069098

Waters

22029091

22029095

22029099

Vermouth and other wine

22051010

22051090

22059010

22059090

Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength

22071000

22072000

Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages

22084011

22084039

22084051

22084099

22089091

22089099

Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

24021000

24022010

24022090

24029000

Smoking tobacco and other

24031010

24031090

24039100

24039910

24039990

Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

29054300

29054411

29054419

29054491

29054499

29054500

Essential oils

33019010

33019021

33019090

Mixtures of odoriferous substances

33021010

33021021

33021029

Casein, caseinates and other casein derivatives; casein glues

35011050

35011090

35019090

Dextrins and other modified starches

35051010

35051090

35052010

35052030

35052050

35052090

Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations

38091010

38091030

38091050

38091090

Industrial monocarboxylic fatty acids, acid oils from refining

38231300

38231910

38231930

38231990

Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries

38246011

38246019

38246091

38246099



## BASIC AGRICULTURAL PRODUCTS

### Live bovine animals

01029005

01029021

01029029

01029041

01029049

01029051

01029059

01029061

01029069

01029071

01029079

### Meat of bovine animals, fresh or chilled

02011000

02012020

02012030

02012050

02012090

02013000

Meat of bovine animals, frozen

02021000

02022010

02022030

02022050

02022090

02023010

02023050

02023090

Edible offal of bovine animals, swine, sheep,  
goats, horses, asses, mules or hinnies, fresh,  
chilled or frozen

02061095

02062991

Meat and edible meat offal, salted, in brine,  
dried or smoked; edible flours and meals of  
meat or meat offal

02102010

02102090

02109951

02109990

Milk and cream, concentrated or containing  
added sugar or other sweetening matter

04021011

04021019

04021091

04021099

04022111

04022117

04022119

04022191

04022199

04022911

04022915

04022919

04022991

04022999

Buttermilk, curdled milk and cream, yogurt,  
kephir and other fermented or acidified milk  
and cream

04039011

04039013

04039019

04039031

04039033

04039039

Whey

04041002

04041004

04041006

04041012

04041014

04041016

04041026

04041028

04041032

04041034

04041036

04041038

04049021

04049023

04049029

04049081

04049083

04049089

Butter and other fats and oils derived from  
milk; dairy spreads

04051011

04051019

04051030

04051050

04051090

04052090

04059010

04059090

Cheese and curd

04062010

04064010

04064050

04069001

04069013

04069015

04069017

04069018

04069019

04069023

04069025

04069027

04069029

04069032

04069035

04069037

04069039

04069061

04069063

04069073

04069075

04069076

04069079

04069081

04069082

04069084

04069085

Cut flowers and flower buds

06031100

06031200

06031400

06039000

Other vegetables, fresh or chilled

07099060

Bananas

08030019

Citrus fruit

08051020

08054000

08055010

Apples, pears and quinces

08081010

08081080

08082010

08082050

Maize

10051090

10059000



Rice

10061021

10061023

10061025

10061027

10061092

10061094

10061096

10061098

10062011

10062013

10062015

10062017

10062092

10062094

10062096

10062098

10063021

10063023

10063025

10063027

10063042

10063044

10063046

10063048

10063061

10063063

10063065

10063067

10063092

10063094

10063096

10063098

10064000

Grain sorghum

10070010

10070090

Cereal flours other than of wheat or meslin

11022010

11022090

11029050

Cereal groats, meal and pellets

11031310

11031390

11031950

11032040

11032050

Cereal grains otherwise worked

11041950

11041991

11042310

11042330

11042390

11042399

11043090

## Starches; inulin

11081100

11081200

11081300

11081400

11081910

11081990

11082000

## Wheat gluten, whether or not dried

11090000

Other prepared or preserved meat, meat offal  
or blood

16025010

16029061

Cane or beet sugar and chemically pure  
sucrose, in solid form

17011190

17011290

17019100

17019910

17019990

Other sugars

17022010

17022090

17023010

17023051

17023059

17023091

17023099

17024010

17024090

17026010

17026080

17026095

17029030

17029075

17029079

17029080

17029099

Tomatoes prepared or preserved otherwise  
than by vinegar or acetic acid

20021010

20021090

20029011

20029019

20029031

20029039

20029091

20029099

Other vegetables prepared or preserved  
otherwise than by vinegar or acetic acid

20056000

Jams, fruit jellies, marmalades, fruit or nut  
purée and fruit or nut pastes

20071010

20079110

20079130

20079910

20079920

20079931

20079933

20079935

20079939

20079955

20079957

Fruit, nuts and other edible parts of plants

20083055

20083071

20083075

20084051

20084059

20084071

20084079

20084090

20085061

20085069

20085071

20085079

20085092

20085094

20085099

20087061

20087069

20087071

20087079

20087092

20087098

20089251

20089259

20089272

20089274

20089276

20089278

20089292

20089293

20089294

20089296

20089297

20089298



Fruit juices

20091199

20094110

20094191

20094930

20094993

20096110

20096190

20096911

20096919

20096951

20096959

20096971

20096979

20096990

20097110

20097191

20097199

20097911

20097919

20097930

20097991

20097993

20097999

20098071

20099049

20099071

#### Food preparations

21069030

21069055

21069059

#### Wine of fresh grapes

22041011

22041091

22042111

22042112

22042113

22042117

22042118

22042119

22042122

22042124

22042126

22042127

22042128

22042132

22042134

22042136

22042137

22042138

22042142

22042143

22042144

22042146

22042147

22042148

22042162

22042166

22042167

22042168

22042169

22042171

22042174

22042176

22042177

22042178

22042179

22042180

22042184

22042187

22042188

22042189

22042191

22042192

22042194

22042195

22042196

22042911

22042912

22042913

22042917

22042918

22042942

22042943

22042944

22042946

22042947

22042948

22042962

22042964

22042965

22042971

22042972

22042982

22042983

22042984

22042987

22042988

22042989

22042991

22042992

22042994

22042995

22042996

Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages

22089091

22089099

Residues and waste from the food industries

23021010

23021090

23031011

## INDUSTRIAL PRODUCTS

### Unwrought aluminium

76011000

76012010

76012091

76012099

### Aluminium powders and flakes

76031000

76032000

## FISHERY PRODUCTS

### Live fish

03011090

03019110

03019190

03019200

03019300

03019400

03019500

03019911

03019919

03019980

## Fish, fresh or chilled

03021110

03021120

03021180

03021200

03021900

03022110

03022130

03022190

03022200

03022300

03022910

03022990

03023110

03023190

03023210

03023290

03023310

03023390

03023410



03023490

03023510

03023590

03023610

03023910

03024000

03025010

03025090

03026110

03026130

03026180

03026200

03026300

03026400

03026520

03026550

03026590

03026600

03026700

03026800

03026911

03026919

03026921

03026925

03026931

03026933

03026935

03026941

03026945

03026951

03026955

03026961

03026966

03026967

03026968

03026969

03026975

03026981

03026985

03026986

03026991

03026992

03026994

03026995

03026999

03027000

Fish, frozen

03031100

03031900

03032110

03032120

03032180

03032200

03032900

03033110

03033130

03033190

03033200

03033300

03033910

03033930

03033970

03034111

03034113

03034119

03034190

03034212

03034218

03034232

03034238

03034252

03034258

03034290

03034311

03034313

03034319

03034390

03034411

03034413

03034419

03034490

03034511

03034513

03034519

03034590

03034611

03034619

03034690

03034931

03034613

03034933

03034939

03034980

03035100

03035210

03035230

03035290

03036100

03036200

03037110

03037130

03037180

03037200

03037300

03037430

03037490

03037520

03037550

03037590

03037600

03037700

03037811

03037812

03037813

03037819

03037890

03037911

03037919

03037921

03037923

03037929

03037931

03037935

03037937

03037941

03037945

03037951

03037955

03037958

03037965

03037971

03037975

03037981

03037983

03037985

03037988

03037991

03037992

03037993

03037994

03037998

03038010

03038090

Fish fillets and other fish meat

03041110

03041190

03041913

03041915

03041917

03041919

03041931

03041933

03041935

03041991

03041997

03042100



03042913

03042915

03042917

03042919

03042921

03042929

03042931

03042933

03042935

03042939

03042941

03042943

03042945

03042951

03042953

03042955

03042959

03042961

03042969

03042971

03042973

03042983

03042991

03042979

03042999

03049031

03049039

03049041

03049057

03049059

03049097

03049100

03049200

03049921

03049923

03049931

03049933

03049951

03049955

03049961

03049975

03049999

Fish, dried, salted or in brine; smoked fish

03051000

03052000

03053011

03053019

03053030

03053050

03053090

03054100

03054200

03054910

03054920

03054930

03054945

03054950

03054980

03055110

03055190

03055911

03055919

03055930

03055950

03055970

03055980

03056100

03056200

03056300

03056910

03056930

03056950

03056980

### Crustaceans

03061110

03061190

03061210

03061290

03061310

03061330

03061350

03061380

03061410

03061430

03061490

03061910

03061930

03061990

03062100

03062210

03062291

03062299

03062310

03062331

03062339

03062390

03062430

03062480

03062910

03062930

03062990

## Molluscs and other aquatic invertebrates

03071090

03072100

03072910

03072990

03073110

03073190

03073910

03073990

03074110

03074191

03074199

03074901

03074911

03074918

03074931

03074933

03074935

03074938

03074951

03074959

03074971

03074991

03074999

03075100

03075910

03075990

03079100

03079911

03079913

03079915

03079918

03079990

Prepared or preserved fish; caviar and caviar  
substitutes

16041100

16041210

16041291

16041299

16041311

16041319

16041390

16041411

16041416

16041418

16041490

16041511

16041519

16041590

16041600

16041910

16041931

16041939

16041950

16041991

16041992

16041993

16041994

16041995

16041998

16042005

16042010

16042030

16042040



16042050

16042070

16042090

16043010

16043090

Crustaceans, molluscs and other aquatic  
invertebrates, prepared or preserved

16051000

16052010

16052091

16052099

16053010

16053090

16054000

16059011

16059019

16059030

16059090

Stuffed pasta

19022010

- (\*) The product codes used in this Annex are the Combined Nomenclature codes as defined in Commission Regulation (EC) No 1549/2006 of 17 October 2006, published in the Official Journal of the European Union, L 301 of 31 October 2006.
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**ANNEX XIII to Protocol I**

Products originating in South Africa  
for which the cumulation provisions of Article 4 apply  
after 31 December 2009 (\*)

**BASIC AGRICULTURAL PRODUCTS**

Live horses, asses, mules and hinnies

01011090

01019030

Live swine

01039110

01039211

01039219

Live sheep and goats

01041030

01041080

01042090

Live poultry

01051111

01051119

01051191

01051199

01051200

01051920

01051990

01059400

01059910

01059920

01059930

01059950

Meat of swine, fresh, chilled or frozen

02031110

02031211

02031219

02031911

02031913

02031915

02031955

02031959

02032110

02032211

02032219

02032911

02032913

02032915

02032955

02032959

Meat of sheep or goats, fresh, chilled or frozen

02041000

02042100

02042210

02042230

02042250

02042290

02042300

02043000

02044100

02044210

02044230

02044250

02044290

02044310

02044390

02045011

02045013

02045015

02045019

02045031

02045039

02045051

02045053

02045055

02045059

02045071

02045079

Meat and edible offal, of poultry

02071110

02071130

02071190

02071210

02071290

02071310

02071320

02071330

02071340

02071350

02071360

02071370

02071399

02071410

02071420

02071430

02071440

02071450

02071460

02071470

02071499

02072410

02072490

02072510

02072590

02072610

02072620

02072630

02072640

02072650

02072660

02072670

02072680

02072699

02072710

02072720

02072730

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02072750

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02072770

02072780

02072799

02073211

02073215

02073219

02073251



02073259

02073290

02073311

02073319

02073351

02073359

02073390

02073511

02073515

02073521

02073523

02073525

02073531

02073541

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02073553

02073561

02073563

02073571

02073579

02073599

02073611

02073615

02073621

02073623

02073625

02073631

02073641

02073651

02073653

02073661

02073663

02073671

02073679

02073690

Fats

02090011

02090019

02090030

02090090

Meat and edible meat offal

02101111

02101119

02101131

02101139

02101190

02101211

02101219

02101290

02101910

02101920

02101930

02101940

02101950

02101960

02101970

02101981

02101989

02101990

02109100

02109200

02109300

02109921

02109929

02109931

02109939

02109941

02109949

Milk and cream, not concentrated

04011010

04011090

04012011

04012019

04012091

04012099

04013011

04013019

04013031

04013039

04013091

04013099

Milk and cream, concentrated

04029111

04029119

04029131

04029139

04029151

04029159

04029191

04029199

04029911

04029919

04029931

04029939

04029991

04029999

Buttermilk, curdled milk and cream, yogurt, kephir and other  
fermented or acidified milk and cream

04031011

04031013

04031019

04031031

04031033

04031039

04039051

04039053

04039059

04039061

04039063

04039069

Whey

04041052

04041054

04041056

04041058

04041062

04041072

04041074

04041076

04041078

04041082

04041084

Cheese and curd

04061020

04061080

04062090

04063010

04063031

04063039

04063090

04064090

04069021

04069050

04069069

04069078

04069086

04069087

04069088

04069093

04069099

Birds' eggs

04070011

04070019

04070030

04081180

04081981

04081989

04089180

04089980

Natural honey

04090000

Cut flowers and flower buds

06031300

06031910

06031990

Potatoes

07019050

07020000



07031011

07031019

07031090

07039000

Cabbages, cauliflowers, kohlrabi, kale and similar edible  
brassicacae, fresh or chilled

07041000

07042000

07049010

07049090

Lettuce and chicory

07051100

07051900

07052100

07052900

Edible roots

07061000

07069010

07069030

07069090

## Cucumbers and gherkins

07070005

07070090

## Leguminous vegetables

07081000

07082000

07089000

## Other vegetables

07092000

07093000

07094000

07095100

07095930

07095990

07096010

07097000

07099010

07099020

07099039

07099040

07099050

07099070

07099080

07099090

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

07101000

07102100

07102200

07102900

07103000

07108010

07108051

07108061

07108069

07108070

07108080

07108085

07108095

07109000

Vegetables provisionally preserved

07112090

07114000

07115100

07115900

07119050

07119070

07119080

07119090

Dried vegetables

07122000

07123100

07123200

07123300

07123900

07129019

07129030

07129050

07129090

Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes  
and similar roots and tubers

07141010

07141091

07141099

07142090

07149011

07149019

Nuts, fresh or dried

08021190

08024000

Bananas

08030011

08030090

Dates, figs, pineapples, avocados, guavas, mangoes and  
mangosteens, fresh or dried

08042010

08042090

08043000

Citrus fruit, fresh or dried

08051080

08052010

08052030

08052050

08052070

08052090

08055090

08059000

Grapes, fresh or dried

08061010

08061090

Melons (including watermelons) and papaws (papayas), fresh

08071100

08071900

Quinces

08082090

Apricots, cherries, peaches (including nectarines), plums and  
sloes, fresh

08091000

08092005

08092095

08093010

08093090

08094005

Other fruit, fresh

08101000

08102090

08104090

08105000

08106000

08109050

08109060

08109070

08109095

Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter

08111011

08111019

08112011

08112031

08112039

08112059

08119011

08119019

08119039

08119075

08119080

08119095

Fruit and nuts, 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

08121000

08129010

08129020

08129070

08129098



Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits

08132000

08134010

08135019

08135091

08135099

Pepper

09042010

Wheat and meslin

10011000

10019010

10019091

10019099

Rye

10020000

Barley

10030010

10030090

Oats

10040000

Buckwheat, millet and canary seed; other cereals

10081000

10082000

10089010

10089090

Wheat or meslin flour

11010011

11010015

11010090

Cereal flours other than of wheat or meslin

11021000

11029010

11029030

11029090

Cereal groats, meal and pellets

11031110

11031190

11031910

11031930

11031940

11031990

11032010

11032020

11032030

11032060

11032090

Cereal grains otherwise worked

11041210

11041290

11041910

11041930

11041961

11041969

11041999

11042220

11042230

11042250

11042290

11042298

11042901

11042903

11042905

11042907

11042909

11042911

11042918

11042930

11042951

11042955

11042959

11042981

11042985

11042989

11043010

Flour, meal, powder, flakes, granules and pellets of potatoes

11051000

11052000

Flour, meal and powder of the dried leguminous vegetables

11061000

11062010

11062090

11063010

11063090

Malt, whether or not roasted

11071011

11071019

11071091

11071099

11072000

Other vegetable products

12129120

12129180

Pig fat

15010019

15043010

Soya

15071090

15079090

Olive oil and its fractions

15091010

15091090

15099000

15100010

Other oils and their fractions

15100090

Sunflower

15121191

15121199

15121990

15122190

15122990

## Rape, colza or mustard oil and fractions thereof

15141190

15141990

15149190

15149990

## Degras, residues

15220031

15220039

## Sausages and similar products, of meat, meat offal or blood

16010091

16010099

## Other prepared or preserved meat, meat offal or blood

16021000

16022011

16022019

16022090

16023111

16023119

16023130

16023190

16023211

16023219

16023230

16023290

16023921

16023929

16023940

16023980

16024110

16024190

16024210

16024290

16024911

16024913

16024915

16024919

16024930

16024950

16024990



16025031

16025039

16025080

16029010

16029031

16029041

16029051

16029069

16029072

16029074

16029076

16029078

16029098

Other sugars, including chemically pure lactose

17021100

17021900

Pasta

19022030

Vegetables, fruit, nuts and other edible parts of plants

20011000

20019050

20019065

20019093

20019099

Mushrooms and truffles

20031020

20031030

20032000

20039000

Other vegetables prepared or preserved otherwise than by vinegar  
or acetic acid, frozen

20041010

20041099

20049050

20049091

20049098

Other vegetables prepared or preserved otherwise than by vinegar  
or acetic acid, not frozen

20051000

20052020

20052080

20054000

20055100

20055900

Vegetables, fruit, nuts, fruit-peel and other parts of plants,  
preserved by sugar

20060031

20060035

20060038

20060099

Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut  
pastes

20071091

20071099

20079190

20079991

20079993

20079998

## Fruit, nuts and other edible parts of plants

20081194

20081198

20081919

20081995

20081999

20082011

20082031

20082051

20082059

20082071

20082079

20082090

20083011

20083019

20083031

20083039

20083051

20083059

20083079

20083090

20084011

20084019

20084021

20084029

20084031

20084039

20085011

20085019

20085031

20085039

20085051

20085059

20086011

20086019

20086031

20086039

20086050

20086060

20086070

20086090

20087011

20087019

20087031

20087039

20087051

20087059

20088011

20088019

20088031

20088039

20088050

20088070

20088090

20089216

20089218

20089921

20089923

20089924

20089928

20089931

20089934

20089936

20089937

20089943

20089945

20089946

20089949

20089961

20089962

20089967

20089972

20089978

20089999

Fruit juices

20091111

20091119

20091191

20091911

20091919

20091991

20091998

20092100

20092911

20092919

20092991

20092999

20093111

20093119

20093151

20093159

20093191

20093199

20093911

20093919

20093931

20093939

20093951

20093955

20093959

20093991

20093995

20093999

20094199



20094911

20094919

20094991

20094999

20095010

20095090

20098011

20098019

20098034

20098035

20098050

20098061

20098063

20098073

20098079

20098085

20098086

20098097

20098099

20099011

20099019

20099021

20099029

20099031

20099039

20099041

20099051

20099059

20099073

20099079

20099092

20099094

20099095

20099096

20099097

20099098

Other food preparations

21069051

Wine of fresh grapes

22041019

22041099

22042110

22042182

22042183

22042198

22042199

22042910

22042958

22042975

22042998

22042999

22043010

22043092

22043094

22043096

22043098

Other fermented beverages

22060010

Bran, sharps and other residues from the food industry

23023010

23023090

23024010

23024090

Oilcake and other solid residues

23069019

Preparations of a kind used in animal feeding

23091013

23091015

23091019

23091033

23091039

23091051

23091053

23091059

23091070

23099033

23099035

23099039

23099043

23099049

23099051

23099053

23099059

23099070

Unmanufactured tobacco; tobacco refuse

24011010

24011020

24011041

24011049

24011060

24012010

24012020

24012041

24012060

24012070

(\*) The product codes used in this Annex are the Combined Nomenclature codes as defined in Commission Regulation (EC) No. 1549/2006 of 17 October 2006, published in the Official Journal of the European Union, L 301 of 31 October 2006.

PROTOCOL II  
ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

## ARTICLE 1

### Definitions

For the purposes of this Protocol:

- (a) "customs legislation" means 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) "Customs authority" means the customs administrations of the EC Party and CARIFORUM States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation.
- (c) "applicant authority" means a customs authority which has been designated by a Signatory CARIFORUM State or the EC Party for this purpose and which makes a request for assistance on the basis of this Protocol;

- (d) "requested authority" means a customs authority which has been designated by a Party or a Signatory CARIFORUM State for this purpose and which receives a request for assistance on the basis of this Protocol;
- (e) "personal data" mean any information relating to an identified or identifiable individual;
- (f) "operation in breach of customs legislation" means any violation or attempted violation of customs legislation.

## ARTICLE 2

### Scope

1. The Parties and the Signatory CARIFORUM States 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 customs authorities of the Parties and the Signatory CARIFORUM States which are 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 the CARIFORUM States or the EC Party have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
  - (b) whether goods imported into the territory of the CARIFORUM States or the EC Party 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; and

- (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 and the Signatory CARIFORUM States 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:

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party or a Signatory CARIFORUM State,
- (b) new means or methods employed in carrying out operations in breach of customs legislation,
- (c) goods known to be subject to operations in breach of customs legislation,
- (d) 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, and

- (e) 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 and 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:

- (a) to deliver any documents, or
- (b) 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 for assistance 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 name of 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; and
  - (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests for assistance 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 applied.

## ARTICLE 7

### Execution of requests for assistance

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 or Signatory CARIFORUM State, by supplying information already in its possession, 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 or Signatory CARIFORUM State.

3. Duly authorised officials of a Party or Signatory CARIFORUM State 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 a Party or Signatory CARIFORUM State involved may, with the agreement of the other Party or Signatory CARIFORUM State 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 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 Signatory CARIFORUM State or the EC Party is of the opinion that assistance under this Protocol would:
  - (a) be likely to prejudice the sovereignty of a Signatory CARIFORUM State or that of a Member State of the European Union 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 therefore 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 or the Signatory CARIFORUM States. 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 or the Signatory CARIFORUM State that received it and the corresponding provisions applying to the European Community authorities.

2. Personal data may be exchanged only where the Party or the Signatory CARIFORUM State which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party or the Signatory CARIFORUM State that may supply them. To that end, parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the European Union.
  
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 or the Signatory CARIFORUM States 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 or Signatory CARIFORUM State 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 or Signatory CARIFORUM States 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 the Signatory CARIFORUM States and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States of the European Union 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. The Parties and the Signatory CARIFORUM States 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 competences of the European Community and the Member States of the European Union, the provisions of this Protocol shall:
  - (a) not affect the obligations of the Parties and the Signatory CARIFORUM States under any other international Agreement or Convention,
  - (b) be deemed complementary to Agreements on mutual assistance which have been or may be concluded between individual Member States of the European Union and Signatory CARIFORUM States.
2. The provisions of this Protocol shall not affect the European 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 the European Union of any information obtained under this Protocol which could be of interest to the European Community.

3. 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 of the European Union and any Signatory CARIFORUM State insofar as the provisions of the latter are incompatible with those of this Protocol.

4. 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 Special Committee on Customs Cooperation and Trade Facilitation set up under Article 36 of the CARIFORUM-EC Economic Partnership Agreement.

PROTOCOL III  
ON CULTURAL COOPERATION

The Parties and the Signatory CARIFORUM States,

Having ratified the UNESCO Convention on the Protection and Promotion of the Diversity of Cultural Expressions adopted in Paris on 20 October 2005, which entered into force on 18 March 2007, or intending to do so promptly;

Intending to effectively implement the UNESCO Convention and to cooperate within the framework of its implementation, building upon the principles of the Convention and developing actions in line with its provisions, notably its Articles 14, 15 and 16;

Recognising the importance of the cultural industries and the multi-faceted nature of cultural goods and services as activities of cultural, economic and social value;

Recognising that the regional integration process supported by this Agreement forms part of a global strategy aimed at promoting equitable growth and the reinforcement of economic, trade and cultural cooperation between the Parties;



Recalling that the objectives of this Protocol are complemented and supported by existing and future policy instruments managed in other frameworks, with a view to:

- (a) integrating the cultural dimension at all levels of development cooperation and, in particular, in the field of education;
- (b) reinforcing the capacities and independence of the Parties' cultural industries;
- (c) promoting local and regional cultural content;

Recognising that protecting and promoting cultural diversity is a condition for a successful dialogue between cultures;

Recognising, protecting and promoting cultural heritage, as well as promoting its recognition by local populations and recognising its value as a means for expressing cultural identities;

Stressing the importance of facilitating cultural cooperation between the Parties and for that purpose to take into account, on a case by case basis, inter alia, the degree of development of their cultural industries, the level and structural imbalances of cultural exchanges and the existence of preferential schemes for the promotion of local and regional cultural content,

AGREE AS FOLLOWS:

## ARTICLE 1

### Scope, objectives and definitions

1. Without prejudice to the other provisions of this Agreement, this Protocol sets up the framework within which the Parties shall cooperate for facilitating exchanges of cultural activities, goods and services, including inter alia, in the audiovisual sector.

2. While preserving and further developing their capacity to elaborate and implement their cultural policies, with a view to protecting and promoting cultural diversity, the Parties shall collaborate with the aim of improving the conditions governing their exchanges of cultural activities, goods and services and redressing the structural imbalances and asymmetrical patterns which may exist in such exchanges .

3. The definitions and concepts used in this Protocol are those of the UNESCO Convention on the Protection and Promotion of the Diversity of Cultural Expressions adopted in Paris on 20 October 2005.

4. In addition, for the purpose of this Protocol, "artists and other cultural professionals and practitioners" mean natural persons that perform cultural activities, produce cultural goods or participate in the direct supply of cultural services.

## SECTION 1

### HORIZONTAL PROVISIONS

#### ARTICLE 2

##### Cultural exchanges and dialogue

1. The Parties shall aim at fostering their capacities to determine and develop their cultural policies, developing their cultural industries and enhancing exchange opportunities for cultural goods and services of the Parties, including through preferential treatment.

2. The Parties shall cooperate to foster the development of a common understanding and enhanced exchange of information on cultural and audiovisual matters through an EC-CARIFORUM dialogue, as well as on good practices in the field of Intellectual Property Rights protection. This dialogue will take place within the mechanisms established in this Agreement as well as in other relevant fora as and when appropriate.

### ARTICLE 3

#### Artists and other cultural professionals and practitioners

1. The Parties and the Signatory CARIFORUM States shall endeavour to facilitate, in conformity with their respective legislation, the entry into and temporary stay in their territories of artists and other cultural professionals and practitioners from the other Party, or, as the case may be, the Signatory CARIFORUM States, who cannot avail themselves of commitments undertaken on the basis of Title II of the Agreement and who are either:

- (a) artists, actors, technicians and other cultural professionals and practitioners from the other Party involved in the shooting of cinematographic films or television programmes, or

- (b) artists and other cultural professionals and practitioners such as visual, plastic and performing artists and instructors, composers, authors, providers of entertainment services and other similar professionals and practitioners from the other Party involved in cultural activities such as, for example, the recording of music or contributing an active part to cultural events such as literary fairs, festivals, among other activities,

provided that they are not engaged in selling their services to the general public or in supplying their services themselves, do not on their own behalf receive any remuneration from a source located within the Party where they are staying temporarily, and are not engaged in the supply of a service in the framework of a contract concluded between a legal person who has no commercial presence in the Party where the artist or other cultural professional or practitioner is staying temporarily and a consumer in this Party.

2. This entry into and temporary stay in the territories of the EC Party or of the Signatory CARIFORUM States, when allowed, shall be for a period of up to 90 days in any twelve-month period.

3. The Parties and the Signatory CARIFORUM States shall endeavour to facilitate, in conformity with their respective legislation, the training of, and increased contacts between artists and other cultural professionals and practitioners such as:

- (a) Theatrical producers, singer groups, band and orchestra members;
- (b) Authors, poets, composers, sculptors, entertainers and other individual artists;

- (c) Artists and other cultural professionals and practitioners participating in the direct supply of circus, amusement park and similar attraction services, as well as in festivals and carnivals;
- (d) Artists and other cultural professionals and practitioners participating in the direct supply of ballroom, discotheque services and dance instructors;
- (e) Mas performers and designers.

## ARTICLE 4

### Technical assistance

1. The Parties shall endeavour to provide technical assistance to Signatory CARIFORUM States with the aim of assisting in the development of their cultural industries, development and implementation of cultural policies, and in promoting the production and exchange of cultural goods and services.
2. Subject to the provisions of Article 7 of the Agreement, the Parties agree to cooperate, including by facilitating support, through different measures, inter alia, training, exchange of information, expertise and experiences, and counselling in elaboration of policies and legislation as well as in usage and transfer of technologies and know-how. Technical assistance may also facilitate the cooperation between private companies, non-governmental organisations as well as public-private partnerships.

## SECTION 2

### SECTORAL PROVISIONS

#### ARTICLE 5

##### Audio-visual, including cinematographic, cooperation

1. The Parties shall encourage the negotiation of new and implementation of existing co-production agreements between one or several Member States of the European Union and one or several Signatory CARIFORUM States.
  
2. The Parties and the Signatory CARIFORUM States, in conformity with their respective legislation, shall facilitate the access of co-productions between one or several producers of the EC Party and one or several producers of Signatory CARIFORUM States to their respective markets, including through the granting of preferential treatment, and subject to the provisions of Article 7 of this Agreement, including by facilitating support through the organisation of festivals, seminars and similar initiatives.

- (a) Co-produced audiovisual works shall benefit from the preferential market access referred to in paragraph 2 within the EC Party in the form of qualification as European works in accordance with Article 1(n)(i) of Directive 89/552/EEC<sup>1</sup> for the purposes of the requirements for the promotion of audiovisual works as provided for by Articles 3i(1) and 4(1) of that Directive. Such preferential treatment shall be granted on the following conditions:
- the co-produced audiovisual works are realised between undertakings which are owned and continue to be owned, whether directly or by majority participation, by a Member State of the European Union or a Signatory CARIFORUM State and/or by nationals of a Member State of the European Union or nationals of a Signatory CARIFORUM State;
  - the representative director(s) or manager(s) of the co-producing undertakings have the nationality of a Member State of the European Union and/or of a Signatory CARIFORUM State;
  - both (a) the total financial contributions of one or several producers of the EC Party (taken together), and (b) the total financial contributions of one or several producers of Signatory CARIFORUM States (taken together) shall not be less than 20 per cent and not more than 80 per cent of the total production cost.

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<sup>1</sup> Directive 89/552/EEC of the European Parliament and of the Council of 3 October 1989 on the coordination of certain provisions laid down by law, regulation or administrative action in Member States concerning the provision of audiovisual media services (Audiovisual Media Services Directive) (Official Journal of the European Communities L 298, 17.10.1989, p. 23). Directive as last amended by Directive 2007/65/EC (Official Journal of the European Union L 332, 18.12.2007, p. 27).

- (b) The Parties will regularly monitor the implementation of paragraph (a) and report any problem that may arise in this respect to the CARIFORUM-EC Trade and Development Committee established under this Agreement.
  - (c) Where preferential schemes for the promotion of local or regional cultural content are established by one or more Signatory CARIFORUM States, the Signatory CARIFORUM States concerned will extend to the works co-produced between producers of the EC party and of Signatory CARIFORUM States the preferential market access benefits of such schemes under the conditions laid down in paragraph (a).
3. The Parties and the Signatory CARIFORUM States reaffirm their commitment to the use of international and regional standards in order to ensure compatibility and interoperability of audio-visual technologies, contributing therefore to strengthen cultural exchanges. They shall cooperate towards this objective.
4. The Parties and the Signatory CARIFORUM States shall endeavour to facilitate rental and leasing of the technical material and equipment necessary such as radio and television equipment, musical instruments and studio recording equipment to create and record audio-visual works.
5. The Parties and the Signatory CARIFORUM States shall endeavour to facilitate the digitalisation of audio-visual archives in Signatory CARIFORUM States.



## ARTICLE 6

### Temporary importation of material and equipment for the purpose of shooting cinematographic films and television programmes

1. Each Party shall encourage as appropriate the promotion of its territory as a location for the purpose of shooting cinematographic films and television programmes.
2. Notwithstanding the provisions contained in Title I of the Agreement, the Parties and the Signatory CARIFORUM States shall, in conformity with their respective legislation, consider and allow the temporary importation, from the territory of one Party into the territory of the other Party, of the technical material and equipment necessary to carry out the shooting of cinematographic films and television programmes by cultural professionals and practitioners.

## ARTICLE 7

### Performing arts

1. Subject to the provisions of Article 7 of this Agreement, the Parties agree to cooperate, in conformity with their respective legislation, including by facilitating increased contacts between practitioners of performing arts in areas such as professional exchanges and training, inter alia participation in auditions, development of networks and promotion of networking.

2. The Parties and the Signatory CARIFORUM States shall encourage joint productions in the fields of performing arts between producers of one or several Member States of the European Union and one or several Signatory CARIFORUM States.

3. The Parties and the Signatory CARIFORUM States shall encourage the development of international theatre technology standards and the use of theatre stage signs, including through appropriate standardisation bodies. They shall facilitate cooperation towards this objective.

## ARTICLE 8

### Publications

Subject to the provisions of Article 7 of this Agreement, the Parties agree to cooperate, in conformity with their respective legislation, including by facilitating exchange with and dissemination of publications of the other Party in areas such as:

- (a) organisation of fairs, seminars, literary events and other similar events related to publications, including public reading mobile structures;
- (b) facilitating co-publishing and translations;
- (c) facilitating professional exchanges and training for librarians, writers, translators, booksellers and publishers.

## ARTICLE 9

### Protection of sites and historic monuments

Subject to the provisions of Article 7 of this Agreement, the Parties agree to cooperate, including by facilitating support to encourage exchanges of expertise and best practices regarding the protection of sites and historic monuments, bearing in mind the UNESCO World Heritage mission, including through facilitating the exchange of experts, collaboration on professional training, increasing awareness of the local public and counselling on the protection of the historic monuments, protected spaces, as well as on the legislation and implementation of measures related to heritage, in particular its integration into local life. Such cooperation shall conform with the respective legislation of the Parties and the Signatory CARIFORUM States and is without prejudice to the reservations included in their commitments contained in Annex IV of this Agreement.