REGIONAL CONVENTION ON PAN-EURO-MEDITERRANEAN PREFERENTIAL RULES OF ORIGIN

PAN-EURO-MED/en 1

PAN-EURO-MED/en 2

THE EUROPEAN UNION,

ICELAND,

THE PRINCIPALITY OF LIECHTENSTEIN,

THE KINGDOM OF NORWAY,

THE SWISS CONFEDERATION,

hereinafter referred to as "the EFTA States",

THE PEOPLE'S DEMOCRATIC REPUBLIC OF ALGERIA,

THE ARAB REPUBLIC OF EGYPT,

THE STATE OF ISRAEL,

THE HASHEMITE KINGDOM OF JORDAN,

THE REPUBLIC OF LEBANON,

THE KINGDOM OF MOROCCO,

THE PALESTINE LIBERATION ORGANISATION FOR THE BENEFIT OF THE PALESTINIAN AUTHORITY OF THE WEST BANK AND THE GAZA STRIP,

THE SYRIAN ARAB REPUBLIC,

THE REPUBLIC OF TUNISIA,

THE REPUBLIC OF TURKEY,

hereinafter referred to as "the participants in the Barcelona Process",

THE REPUBLIC OF ALBANIA,

BOSNIA AND HERZEGOVINA,

THE REPUBLIC OF CROATIA,

THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA,

MONTENEGRO,

THE REPUBLIC OF SERBIA

AS WELL AS KOSOVO (UNDER RESOLUTION 1244(1999) OF THE UNITED NATIONS SECURITY COUNCIL),

hereinafter referred to as "the participants in the European Union's Stabilisation and Association Process",

THE KINGDOM OF DENMARK IN RESPECT OF THE FAROE ISLANDS,

hereinafter referred to as "the Faroe Islands",

hereinafter referred to together as the "Contracting Parties",

CONSIDERING the pan-Euro-Mediterranean system of cumulation of origin, which is made up of a network of Free Trade Agreements and provides for identical rules of origin allowing for diagonal cumulation,

CONSIDERING the possible future extension of the geographical scope of diagonal cumulation to neighbouring countries and territories,

CONSIDERING the difficulties in the management of the current network of bilateral protocols on rules of origin among the countries or territories of the pan-Euro-Mediterranean zone, it is desirable to transpose the existing bilateral systems on rules of origin into a multilateral framework, without prejudice to the principles laid down in the relevant agreements or any other related bilateral agreements,

CONSIDERING that any amendment to a protocol on rules of origin applicable between two partner countries of the pan-Euro-Mediterranean zone implies identical amendments to each and every protocol applicable within the zone, CONSIDERING that the rules of origin will need to be amended in order to better respond to the economic reality,

CONSIDERING the idea to base cumulation of origin on a single legal instrument in the form of a regional convention on preferential rules of origin, to which the individual free trade agreements applicable between the countries of the zone would refer,

CONSIDERING that the following regional Convention does not lead overall to a less favourable situation than in the previous relation between the free trade partners which apply the pan-euro or pan-euro-med cumulation,

CONSIDERING that the idea of a regional convention on preferential rules of origin for the pan-Euro-Mediterranean zone received the support of the Euro-Med Trade Ministers during their meeting in Lisbon on 21 October 2007,

CONSIDERING that a main objective of a single regional convention is to move towards the application of identical rules of origin for the purpose of cumulation of origin for goods traded between all Contracting Parties,

HAVE DECIDED to conclude the following Convention:

PART I

GENERAL PROVISIONS

ARTICLE 1

1. This Convention lays down provisions on the origin of goods traded under the relevant Agreements concluded between the Contracting Parties.

2. The concept of "originating products" and the methods of administrative cooperation relating thereto are set out in the Appendixes to this Convention.

Appendix I sets out general rules for the definition of the concept of originating products and the methods of administrative cooperation.

Appendix II sets out special provisions applicable between certain Contracting Parties and derogating from the provisions laid down in Appendix I.

3. The following are Contracting Parties to this Convention:

- the European Union,
- the EFTA States as listed in the Preamble,
- the Kingdom of Denmark in respect of the Faroe Islands,
- the participants in the Barcelona Process as listed in the Preamble,
- the participants in the European Union's Stabilisation and Association Process as listed in the Preamble.

With respect to the European Union, this Convention shall apply to the territory in which the Treaty on European Union is applicable, as defined in article 52 of that Treaty and Article 355 of the Treaty of the Functioning of the European Union.

ARTICLE 2

For the purposes of this Convention:

- (1) "Contracting Party" means those listed in Article 1(3);
- (2) "third party" means any neighbouring country or territory which is not a Contracting Party,
- (3) "relevant Agreement" means a free trade agreement between two or more Contracting Parties, which refers to this Convention.

PART II

THE JOINT COMMITTEE

ARTICLE 3

1. A Joint Committee is hereby established in which each Contracting Party shall be represented.

2. The Joint Committee shall act by unanimity, without prejudice to Article 5(4).

3. The Joint Committee shall meet whenever necessary, but at least once a year. Any Contracting Party may request that a meeting be held.

4. The Joint Committee shall adopt its own rules of procedure, which shall, *inter alia*, contain provisions for convening meetings and for the designation of the chairperson and his term of office.

5. The Joint Committee may decide to set up any sub-committee or working group that can assist it in carrying out its duties.

ARTICLE 4

1. It shall be the responsibility of the Joint Committee to administer this Convention and ensure its proper implementation. For this purpose, it shall be regularly informed by the Contracting Parties about the experiences they have in the application of this Convention. The Joint Committee shall make recommendations, and in the cases provided for in paragraph 3, shall take decisions.

2. In particular the Joint Committee shall recommend to the Contracting Parties:

(a) explanatory notes and guidelines for the uniform application of this Convention;

(b) any other measures required for its application.

- 3. The Joint Committee shall adopt by decision:
- (a) amendments to this Convention including amendments to the Appendixes;
- (b) invitations to third parties to accede to this Convention in accordance with Article 5;
- (c) transitional measures required in the case of the accession of new Contracting Parties.

Decisions referred to in this paragraph shall be put into effect by the Contracting Parties in accordance with their own legislation.

4. If a representative of a Contracting Party in the Joint Committee has accepted a decision subject to the fulfilment of fundamental legal requirements, the decision shall enter into force, if no date is contained therein, on the first day of the second month after the lifting of the reservation is notified.

PART III

ACCESSION OF THIRD PARTIES

ARTICLE 5

1. A third party may become a Contracting Party to this Convention, provided that the candidate country or territory has a free trade agreement in force, providing for preferential rules of origin, with at least one of the Contracting Parties.

2. A third party shall submit a written request for accession to the depositary.

3. The depositary shall submit the request to the Joint Committee for its consideration.

4. The decision of the Joint Committee inviting a third party to accede to this Convention shall be sent to the depositary, which shall, within two months, forward it, together with a text of the Convention in force on that date, to the requesting third party. One single Contracting Party may not oppose that decision.

5. A third party invited to become a Contracting Party to this Convention shall do so by depositing an instrument of accession with the depositary. The said instruments shall be accompanied by a translation of the Convention into the official language(s) of the acceding third party.

6. The accession shall become effective on the first day of the second month following the depositing of the instrument of accession.

7. The depositary shall notify all Contracting Parties of the date on which the instrument of accession was deposited and the date on which the accession will become effective.

8. Recommendations and decisions of the Joint Committee referred to in Article 4(2) and (3) adopted between the date of submission of the request referred to in paragraph 2 of this Article and the date on which accession becomes effective shall also be communicated to the acceding third party via the depositary.

A declaration accepting such acts shall be inserted either in the instrument of accession or in a separate instrument deposited with the depositary within six months of the communication. If the declaration is not deposited within that period, the accession shall be considered void.

9. From the date referred to in paragraph 4, the third party concerned may be represented with observer status in the Joint Committee and any sub-committee and working groups.

PART IV

MISCELLANEOUS AND FINAL PROVISIONS

ARTICLE 6

Each Contracting Party shall take appropriate measures to ensure that this Convention is effectively applied, taking account of the need to achieve mutually satisfactory solutions of any difficulties arising from its application.

ARTICLE 7

The Contracting Parties shall keep each other informed via the depositary of the measures which they adopt for the implementation of this Convention.

ARTICLE 8

The Appendixes to this Convention shall form an integral part thereof.

ARTICLE 9

Any Contracting Party may withdraw from this Convention provided it gives 12 months' notice in writing to the depositary, which shall notify all other Contracting Parties.

ARTICLE 10

1. This Convention shall enter into force on 1 January 2011, in relation to those Contracting Parties which, by then, have deposited their instrument of acceptance with the depositary, provided that at least two Contracting Parties have deposited their instruments of acceptance with the depositary by 31.12.2010.

2. If this Convention does not enter into force on 1 January 2011, it shall enter into force on the first day of the second month following the deposit of the last instrument of acceptance by at least two Contracting Parties.

3. In relation to any other Contracting Party than those referred to in paragraphs 1 and 2, this Convention shall enter into force on the first day of the second month following the deposit of its instrument of acceptance.

4. The depositary shall notify to the Contracting Parties the date of the deposit of the instrument of acceptance of each Contracting Party and the date of the entry into force of this Convention by publishing this information in the Official Journal of the European Union (C series).

ARTICLE 11

The General Secretariat of the Council of the European Union shall act as depositary of this Convention.

For the European Union

For Iceland

For the Principality of Liechtenstein

For the Kingdom of Norway

For the Swiss Confederation

For the People's Democratic Republic of Algeria

For the Arab Republic of Egypt

For the State of Israel

For the Hashemite Kingdom of Jordan

For the Republic of Lebanon

For the Kingdom of Morocco

For the Palestine Liberation Organisation for the benefit of the Palestinian Authority of the West Bank and the Gaza Strip

For the Syrian Arab Republic

For the Republic of Tunisia

For the Republic of Turkey

For the Republic of Albania

For Bosnia and Herzegovina

For the Republic of Croatia

For the Former Yugoslav Republic of Macedonia

For Montenegro

For the Republic of Serbia

For Kosovo (under Resolution 1244(1999) of the United Nations Security Council)

For the Kingdom of Denmark in respect of the Faroes

Appendix I

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Convention:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, *etc.*, used in the manufacture of a product;
- (c) "product" means a 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 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994;

- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Contracting Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Contracting Party;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) "value added" means the ex-works price minus the customs value of each of the materials incorporated which originate in the other Contracting Parties with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Contracting Party;
- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Convention as "the Harmonised System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;

- "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) "customs authorities of the Contracting Party" for the European Union means any of the customs authorities of the Member States of the European Union.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of implementing the relevant Agreement, the following products shall be considered as originating in a Contracting Party when exported to another Contracting Party:

(a) products wholly obtained in the Contracting Party, within the meaning of Article 4;

- (b) products obtained in the Contracting Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Contracting Party within the meaning of Article 5;
- (c) goods originating in the European Economic Area (EEA) within the meaning of Protocol 4 to the Agreement on the European Economic Area. Such goods shall be considered as originating in the European Union, Iceland, Liechtenstein¹ or Norway ("EEA Parties") when exported respectively from the European Union, Iceland, Liechtenstein or Norway to a Contracting Party other than the EEA Parties.

2. The provisions of paragraph 1(c) shall apply only provided that free trade agreements are applicable between the importing Contracting Party and the EEA Parties.

¹ Due to the Customs Union between Liechtenstein and Switzerland, products originating in Liechtenstein are cosidered as originating in Switzerland.

ARTICLE 3

Cumulation of origin

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the exporting Contracting Party when exported to another Contracting Party if they are obtained there, incorporating materials originating in Switzerland (including Liechtenstein)¹, Iceland, Norway, Turkey or in the European Union, provided that the working or processing carried out in the exporting Contracting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the exporting Contracting Party when exported to another Contracting Party if they are obtained there, incorporating materials originating in the Faroe Islands, any participant in the Barcelona Process other than Turkey, or any Contracting Party other than those referred to in paragraph 1 of this Article, provided that the working or processing carried out in the exporting Contracting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.

¹ The Principality of Liechtenstein has a customs union with Switzerland and is a Contracting Party to the Agreement on the European Economic Area..

3. Where the working or processing carried out in the exporting Contracting Party does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in the exporting Contracting Party only where the value added there is greater than the value of the materials used originating in any one of the other Contracting Parties referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the Contracting Party which accounts for the highest value of originating materials used in the manufacture in the exporting Contracting Party.

4. Products originating in the Contracting Parties referred to in paragraphs 1 and 2 which do not undergo any working or processing in the exporting Contracting Party shall retain their origin if exported into one of the other Contracting Parties.

- 5. The cumulation provided for in this Article may be applied only provided that:
- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade is applicable between the Contracting Parties involved in the acquisition of the originating status and the Contracting Party of destination;
- (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Convention; and

(c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the Official Journal of the European Union (C series) and in the Contracting Parties which are party to the relevant Agreements, according to their own procedures.

The cumulation provided for in this Article shall apply from the date indicated in the notice published in the Official Journal of the European Union (C series).

The Contracting Parties shall provide the other Contracting Parties which are party to the relevant Agreements, through the European Commission, with details of the Agreements, including their dates of entry into force, which are applied with the other Contracting Parties referred to in paragraphs 1 and 2.

ARTICLE 4

Wholly obtained products

1. The following shall be considered as wholly obtained in a Contracting Party when exported to another Contracting Party:

(a) mineral products extracted from its soil or from its seabed;

(b) vegetable products harvested there;

- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the exporting Contracting Party by its vessels;
- (g) products made aboard its 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 its territorial waters provided that it has sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

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

(a) which are registered or recorded in the exporting Contracting Party;

(b) which sail under the flag of the exporting Contracting Party;

- (c) which are owned to an extent of at least 50 % by nationals of the exporting Contracting Party, or by a company with its head office in the exporting Contracting Party, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of the exporting Contracting Party and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to the exporting Contracting Party or to public bodies or nationals of the said Contracting Party;
- (d) of which the master and officers are nationals of the exporting Contracting Party; and
- (e) of which at least 75 % of the crew are nationals of the exporting Contracting Party.

3. For the purpose of paragraph 2 (a) and (b), when the exporting Contracting Party is the European Union, it means a Member State of the European Union.

ARTICLE 5

Sufficiently worked or processed products

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

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

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

(a) their total value does not exceed 10 % 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 by virtue of this paragraph. This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

ARTICLE 6

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 5 are satisfied:

- (a) preserving operations to ensure that the products remain 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) simple 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;
- (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;
- 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;
- (n) mixing of sugar with any material;
- simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(p) a combination of two or more operations specified in (a) to (n);

(q) slaughter of animals.

2. All operations carried out in the exporting Contracting Party 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 7

Unit of qualification

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

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 Convention.

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 8

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 9

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% of the ex-works price of the set.

Neutral elements

In order to determine whether a product is an originating product, 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 neither enter into the final composition of the product nor are intended to do so.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 11

Principle of territoriality

1. Except as provided for in Article 2(1)(c), Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II shall be fulfilled without interruption in the exporting Contracting Party.

2. Except as provided for in Article 3, where originating goods exported from a Contracting Party to another country return, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same 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.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the exporting Contracting Party on materials exported from the latter Contracting Party and subsequently re-imported there, provided:

- (a) the said materials are wholly obtained in the exporting Contracting Party or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported goods have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the exporting Contracting Party by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the exporting Contracting Party. However, where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the exporting Contracting Party, taken together with the total added value acquired outside this Contracting Party by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" means all costs arising outside the exporting Contracting Party, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5(2) is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the exporting Contracting Party shall be done under the outward processing arrangements, or similar arrangements.

Direct transport

1. The preferential treatment provided for under the relevant Agreement shall apply only to products satisfying the requirements of this Convention which are transported directly between or through the territories of the Contracting Parties with which cumulation is applicable in accordance with Article 3. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Contracting Parties acting as exporting and importing parties.

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

- (a) a single transport document covering the passage from the exporting Contracting Party 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.

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Article 3 with which cumulation is applicable and sold after the exhibition for importation in a Contracting Party, shall benefit on importation from the provisions of the relevant Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a Contracting 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 another Contracting 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 shall be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing Contracting Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

ARTICLE 14

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in a Contracting Party for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the exporting Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or nonpayment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the exporting Contracting Party to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1, 2 and 3 of this Article shall also apply in respect of packaging within the meaning of Article 7(2), accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the relevant Agreement applies.

- 6. (a) The prohibition in paragraph 1 of this Article shall not apply in bilateral trade between one of the Contracting Parties referred to in Article 3(1) with one of the Contracting Parties referred to in Article 3(2), excluding Israel, the Faroe Islands and the participants in the European Union's Stabilisation and Association Process, if the products are considered as originating in the exporting or importing Contracting Party without application of cumulation with materials originating in one of the other Contracting Parties referred to in Article 3.
 - (b) The prohibition in paragraph 1 of this Article shall not apply in bilateral trade between Egypt, Jordan, Morocco and Tunisia, if the products are considered as originating in one of these countries without application of cumulation with materials originating in one of the other Contracting Parties referred to in Article 3.

7. Notwithstanding paragraph 1, the exporting Contracting Party may, except for products falling within Chapters 1 to 24 of the Harmonised System, apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to non-originating materials used in the manufacture of originating products, subject to the following provisions:

- (a) a 4 % rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonised System, or such lower rate as is in force in the exporting Contracting Party;
- (b) a 8 % rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonised System, or such lower rate as is in force in the exporting Contracting Party.

The provisions of this paragraph shall not be applied by the Contracting Parties listed in Annex V.

8. The provisions of paragraph 7 shall apply until 31 December 2012 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

ARTICLE 15

General requirements

1. Products originating in one of the Contracting Parties shall, on importation into other Contracting Parties, benefit from the provisions of the relevant Agreements upon submission of one of the following proofs of origin:

(a) a movement certificate EUR.1, a specimen of which appears in Annex III a;

(b) a movement certificate EUR-MED, a specimen of which appears in Annex III b;

(c) in the cases specified in Article 21(1), a declaration (hereinafter referred to as the "origin declaration" or "the origin declaration EUR-MED") 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 texts of the origin declarations appear in Annexes IV a and b.

2. Notwithstanding paragraph 1, originating products within the meaning of this Convention shall, in the cases specified in Article 26, benefit from the provisions of the relevant Agreements without it being necessary to submit any of the proofs of origin referred to in paragraph 1 of this Article.

Procedure for the issue of a movement certificate EUR.1 or EUR-MED

1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting Contracting Party 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 in both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Annexes III a and b. These forms shall be completed in one of the languages in which the relevant Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. If the completion of the forms is done in handwriting, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall 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 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting Contracting Party where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Convention.

4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of the exporting Contracting Party in the following cases:

- (a) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the other Contracting Parties referred to in Article 3(1) and
 - (i) the products concerned can be considered as products originating in the exporting Contracting Party, in the importing Contracting Party or in one of the other Contracting Parties referred to in Article 3(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3(2), and fulfil the other requirements of this Convention, or
 - (ii) the products concerned can be considered as products originating in one of the Contracting Parties referred to in Article 3(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin;

- (b) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the Contracting Parties referred to in Article 3(2) or from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(1) and
 - the products concerned can be considered as products originating in the exporting Contracting Party or in the importing Contracting Party, without application of cumulation with materials originating in one of the other Contracting Parties, and fulfil the other requirements of this Convention, or
 - (ii) the products concerned can be considered as products originating in one of the other Contracting Parties referred to in Article 3, with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin;
- (c) if the products are exported from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) and
 - the products concerned can be considered as products originating in the exporting Contracting Party or in the importing Contracting Party, without application of cumulation with materials originating in one of the other Contracting Parties, and fulfil the other requirements of this Convention, or

(ii) the products concerned can be considered as products originating in one of the other Contracting Parties referred to in Article 3, with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

5. A movement certificate EUR-MED shall be issued by the customs authorities of the exporting Contracting Party, if the products concerned can be considered as products originating in the exporting Contracting Party, in the importing Contracting Party or in one of the other Contracting Parties referred to in Article 3 with which cumulation is applicable and fulfil the requirements of this Convention, in the following cases:

- (a) if the products are exported from one of the Contracting Parties referred to in Article 3 (1) to one of the other Contracting Parties referred to in Article 3(1) and
 - (i) cumulation was applied with materials originating in one or more of the Contracting Parties referred to in Article 3(2), provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or
 - (ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the Contracting Parties referred to in Article 3(2), or

- (iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3(2);
- (b) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the Contracting Parties referred to in Article 3(2) or from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(1) and
 - (i) cumulation was applied with materials originating in one or more of the other Contracting Parties referred to in Article 3, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or
 - (ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the other Contracting Parties referred to in Article 3, or
 - (iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3;
- (c) if the products are exported from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) and
 - (i) cumulation was applied with materials originating in one or more of the other Contracting Parties referred to in Article 3, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or

- (ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing
 Contracting Party to one of the other Contracting Parties referred to in Article 3, or
- (iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3.

6. A movement certificate EUR-MED shall contain one of the following statements in English in box 7:

 (a) if origin has been obtained by application of cumulation with materials originating in one or more of the Contracting Parties:

"CUMULATION APPLIED WITH(name of the country/countries)"

(b) if origin has been obtained without the application of cumulation with materials originating in one or more of the Contracting Parties:

"NO CUMULATION APPLIED"

7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Convention. 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. They 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.

8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.

9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 17

Movement certificates EUR.1 or EUR-MED issued retrospectively

1. Notwithstanding Article 16(9), a movement certificate EUR.1 or EUR-MED 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 or EUR-MED was issued but was not accepted at importation for technical reasons.

2. Notwithstanding Article 16(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 16(5) are satisfied.

3. For the implementation of paragraphs 1 and 2, the exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.

4. The customs authorities may issue a movement certificate EUR.1 or EUR-MED retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.

5. Movement certificates EUR.1 or EUR-MED issued retrospectively shall be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY"

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 shall be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY (Original EUR.1 No[date and place of issue])"

6. The endorsement referred to in paragraph 5 shall be inserted in Box 7 of the movement certificate EUR.1 or EUR-MED.

ARTICLE 18

Issue of a duplicate movement certificate EUR.1 or EUR-MED

1. In the event of theft, loss or destruction of a movement certificate EUR.1 or EUR-MED, 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 shall be endorsed with the following word in English:

"DUPLICATE"

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.

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

ARTICLE 19

Issue of movement certificates EUR.1 or EUR-MED 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 Contracting Party, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 or EUR-MED for the purpose of sending all or some of these products elsewhere within that Contracting Party. The replacement movement certificate(s) EUR.1 or EUR-MED shall be issued by the customs office under whose control the products are placed.

ARTICLE 20

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method (hereinafter referred to as the "method") to be used for managing such stocks.

2. The method shall ensure that, for a specific reference period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained had there been physical segregation of the stocks.

3. The customs authorities may make the grant of authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.

4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Convention.

Conditions for making out an origin declaration or an origin declaration EUR-MED

1. An origin declaration or an origin declaration EUR-MED as referred to in Article 15(1)(c) 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 the total value of which does not exceed EUR 6 000.

2. Without prejudice to paragraph 3, an origin declaration may be made out in the following cases:

- (a) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the other Contracting Parties referred to in Article 3(1) and
 - (i) the products concerned can be considered as products originating in the exporting Contracting Party, in the importing Contracting Party or in one of the other Contracting Parties referred to in Article 3(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Articles 3(2), and fulfil the other requirements of this Convention, or

- (ii) the products concerned can be considered as products originating in one of the Contracting Parties referred to in Article 3(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin;
- (b) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the Contracting Parties referred to in Article 3(2) or from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(1) and
 - the products concerned can be considered as products originating in the exporting Contracting Party or in the importing Contracting Party, without application of cumulation with materials originating in one of the other Contracting Parties, and fulfil the other requirements of this Convention, or
 - (ii) the products concerned can be considered as products originating in one of the other Contracting Parties referred to in Article 3, with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin;

- (c) if the products are exported from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) and
 - the products concerned can be considered as products originating in the exporting Contracting Party or in the importing Contracting Party, without application of cumulation with materials originating in one of the other Contracting Parties, and fulfil the other requirements of this Convention, or
 - (ii) the products concerned can be considered as products originating in one of the other Contracting Parties referred to in Article 3, with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

3. An origin declaration EUR-MED may be made out if the products concerned can be considered as products originating in the exporting Contracting Party, in the importing Contracting Party or in one of the other Contracting Parties referred to in Article 3 with which cumulation is applicable and fulfil the requirements of this Convention, in the following cases:

- (a) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the other Contracting Parties referred to in Article 3(1) and
 - (i) cumulation was applied with materials originating in one or more of the Contracting Parties referred to in Article 3(2), provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin or
 - (ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the Contracting Parties referred to in Article 3(2), or
 - (iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3(2);
- (b) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the Contracting Parties referred to in Article 3(2) or from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(1) and
 - (i) cumulation was applied with materials originating in one or more of the other Contracting Parties referred to in Article 3, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or

- (ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing
 Contracting Party to one of the other Contracting Parties referred to in Article 3, or
- (iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3;
- (c) if the products are exported from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) and
 - (i) cumulation was applied with materials originating in one or more of the other Contracting Parties referred to in Article 3, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or
 - (ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the other Contracting Parties referred to in Article 3, or
 - (iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3.

- 4. An origin declaration EUR-MED shall contain one of the following statements in English:
- (a) if origin has been obtained by application of cumulation with materials originating in one or more of the Contracting Parties:

"CUMULATION APPLIED WITH(name of the country/countries)"

(b) if origin has been obtained without the application of cumulation with materials originating in one or more of the Contracting Parties:

"NO CUMULATION APPLIED"

5. The exporter making out an origin declaration or an origin declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting Contracting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Convention.

6. An origin declaration or an origin declaration EUR-MED 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 texts of which appear in Annexes IV a and b, using one of the linguistic versions set out in those Annexes and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

7. Origin declarations and origin declarations EUR-MED 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 Contracting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

8. An origin declaration or an origin declaration EUR-MED 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 at the latest two years after the importation of the products to which it relates.

ARTICLE 22

Approved exporter

1. The customs authorities of the exporting Contracting Party may authorise any exporter (hereinafter referred to as "approved exporter"), who makes frequent shipments of products in accordance to the provisions of this Convention to make out origin declarations or origin declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation shall 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 Convention.

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 origin declaration or on the origin declaration EUR-MED.

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, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 23

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting Contracting Party, and shall be submitted within that period to the customs authorities of the importing Contracting Party.

2. Proofs of origin which are submitted to the customs authorities of the importing Contracting Party 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 Contracting Party may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 24

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing Contracting Party 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 relevant Agreement.

Importation by instalments

Where, at the request of the importer and subject to the conditions laid down by the customs authorities of the importing Contracting Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or headings 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 Convention and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration may be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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

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

ARTICLE 27

Supporting documents

The documents referred to in Articles 16(3) and 21(5) used for the purpose of proving that products covered by a movement certificate EUR.1 or EUR-MED or an origin declaration or origin declaration EUR-MED may be considered as products originating in a Contracting Party and fulfil the other requirements of this Convention may consist *inter alia* of the following:

- 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;
- (2) documents proving the originating status of materials used, issued or made out in the relevant Contracting Party where these documents are used in accordance with national law;

- (3) documents proving the working or processing of materials in the relevant Contracting Party, issued or made out in the relevant Contracting Party, where these documents are used in accordance with national law;
- movement certificates EUR.1 or EUR-MED or origin declarations or origin declarations
 EUR-MED proving the originating status of materials used, issued or made out in the
 Contracting Parties in accordance with this Convention;
- (5) appropriate evidence concerning working or processing undergone outside the relevant Contracting Party by application of Article 11, proving that the requirements of that Article have been satisfied.

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 16(3).

2. The exporter making out an origin declaration or origin declaration EUR-MED shall keep for at least three years a copy of this origin declaration as well as the documents referred to in Article 21(5).

3. The customs authorities of the exporting Contracting Party issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 16(2).

4. The customs authorities of the importing Contracting Party shall keep for at least three years the movement certificates EUR.1 and EUR-MED and the origin declarations and origin declarations EUR-MED submitted to them.

ARTICLE 29

Discrepancies and formal errors

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

2. Obvious formal errors such as typing errors on a proof of origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 30

Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Contracting Parties equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion were to result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of any Contracting Party. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 31

Administrative cooperation

1. The customs authorities of the Contracting Parties shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED, and with the addresses of the customs authorities responsible for verifying those certificates, origin declarations and origin declarations EUR-MED.

2. In order to ensure the proper application of this Convention, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 and EUR-MED, the origin declarations and the origin declarations EUR-MED and the correctness of the information given in these documents.

ARTICLE 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Contracting Party 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 Convention.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Contracting Party shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the origin declaration or the origin declaration EUR-MED, or a copy of these documents, to the customs authorities of the exporting Contracting Party 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 Contracting Party. 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 Contracting Party 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 thereof as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered as products originating in one of the Contracting Parties and fulfil the other requirements of this Convention.

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

ARTICLE 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification, they shall be submitted to the bilateral body established by the relevant Agreement. Where disputes other than those related to the verification procedures of Article 32 arise in relation to the interpretation of this Convention, they shall be submitted to the Joint Committee.

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

ARTICLE 34

Penalties

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

ARTICLE 35

Free zones

1. The Contracting Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in a Contracting Party 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 or EUR-MED at the exporter's request, if the treatment or processing undergone complies with this Convention.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Appendix.

Note 2:

- 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 column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 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 column 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.

- 2.3. 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 column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt 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 is to be applied.

Note 3:

3.1. The provisions of Article 5 of this Appendix, concerning products having acquired originating status which are used in the manufacture of other products, shall apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Contracting Party.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the European Union from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading 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 European Union. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. 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. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may 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 ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 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.

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

Example:

The rule for prepared foods of heading 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.

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

3.6. Where, in a rule in the list, two percentages are given for the maximum value of nonoriginating 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 higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

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 which have been carded, combed or otherwise processed, but not spun.

- 4.2. The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. 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.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, 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 and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4).
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,

- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca , ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),

- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 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 which 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 that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric 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 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.
- 5.4. 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 a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

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

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

Note 7:

- 7.1. For the purposes of headings 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;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;

- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.
- 7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:
 - (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;

- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (1) in respect of heavy oils of heading 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 ex 2710 (e.g. hydrofinishing or decolourisation), 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 of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % 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 of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings 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, or any combination of these operations or like operations, do not confer origin.

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall
		be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the
		materials of Chapters 1 and 2 used
		are wholly obtained
Chapter 3	Fish and crustaceans, molluscs and	Manufacture in which all the
	other aquatic invertebrates	materials of Chapter 3 used are
		wholly obtained
ex Chapter 4	Dairy produce; birds' eggs; natural	Manufacture in which all the
	honey; edible products of animal	materials of Chapter 4 used are
	origin, not elsewhere specified or	wholly obtained
	included; except for:	
0403	Buttermilk, curdled milk and	Manufacture in which:
	cream, yoghurt, kephir and other	- all the materials of Chapter 4
	fermented or acidified milk and	used are wholly obtained,
	cream, whether or not	- all the fruit juice (except that of
	concentrated or containing added	pineapple, lime or grapefruit) of
	sugar or other sweetening matter	heading 2009 used is originating,
	or flavoured or containing added	and
	fruit, nuts or cocoa	- the value of all the materials of
		Chapter 17 used does not exceed
		30 % of the ex-works price of the
		product
ex Chapter 5	Products of animal origin, not	Manufacture in which all the
	elsewhere specified or included;	materials of Chapter 5 used are
	except for:	wholly obtained
ex 0502	Prepared pigs', hogs' or boars'	Cleaning, disinfecting, sorting and
	bristles and hair	straightening of bristles and hair

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
Chapter 6	Live trees and other plants; bulbs,	Manufacture in which:
	roots and the like; cut flowers and	- all the materials of Chapter 6
	ornamental foliage	used are wholly obtained, and
		- the value of all the materials used
		does not exceed 50 % of the ex-
		works price of the product
Chapter 7	Edible vegetables and certain roots	Manufacture in which all the
	and tubers	materials of Chapter 7 used are
		wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus	Manufacture in which:
	fruits or melons	- all the fruit and nuts used are
		wholly obtained, and
		- the value of all the materials of
		Chapter 17 used does not exceed
		30 % of the value of the ex-works
		price of the product
ex Chapter 9	Coffee, tea, maté and spices;	Manufacture in which all the
	except for:	materials of Chapter 9 used are
		wholly obtained
0901	Coffee, whether or not roasted or	Manufacture from materials of any
	decaffeinated; coffee husks and	heading
	skins; coffee substitutes containing	
	coffee in any proportion	
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 are
		wholly obtained
ex Chapter 11	Products of the milling industry;	Manufacture in which all the
	malt; starches; inulin; wheat	cereals, edible vegetables, roots and
	gluten; except for:	tubers of heading 0714 or fruit used
		are wholly obtained
ex 1106	Flour, meal and powder of the	Drying and milling of leguminous
	dried, shelled leguminous	vegetables of heading 0708
	vegetables of heading 0713	

HS heading	Description of product	Working or processing, carried out on	non-originating materials, which
		confers originat	ing status
(1)	(2)	(3) or	(4)
Chapter 12	Oil seeds and oleaginous fruits;	Manufacture in which all the	
	miscellaneous grains, seeds and	materials of Chapter 12 used are	
	fruit; industrial or medicinal	wholly obtained	
	plants; straw and fodder		
1301	Lac; natural gums, resins, gum-	Manufacture in which the value of	
	resins and oleoresins (for example,	all the materials of heading 1301	
	balsams)	used does 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,	Manufacture from non-modified	
	modified, derived from vegetable	mucilages and thickeners	
	products		
	- 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;	Manufacture in which all the	
	vegetable products not elsewhere	materials of Chapter 14 used are	
	specified or included	wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils	Manufacture from materials of any	
	and their cleavage products;	heading, except that of the product	
	prepared edible fats; animal or		
	vegetable waxes; except for:		
1501	Pig fat (including lard) and poultry		
	fat, other than that of heading 0209		
	or 1503:		
	- Fats from bones or waste	Manufacture from materials of any	
		heading, except those of	
		heading 0203, 0206 or 0207 or	
		bones of heading 0506	
	- Other	Manufacture from meat or edible	
		offal of swine of heading 0203	
		or 0206 or of meat and edible offal	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
1502	Fats of bovine animals, sheep or	
	goats, other than those of	
	heading 1503	
	- Fats from bones or waste	Manufacture from materials of any
		heading, except those of
		heading 0201, 0202, 0204 or 0206
		or bones of heading 0506
	- Other	Manufacture in which all the
		materials of Chapter 2 used are
		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 1504
	- Other	Manufacture in which all the
		materials of Chapters 2 and 3 used
		are wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool
		grease of heading 1505
1506	Other animal 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 1506
	- Other	Manufacture in which all the
		materials of Chapter 2 used are
		wholly obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
1507 to 1515	Vegetable oils and their fractions:	
	- Soya, ground nut, palm, copra,	Manufacture from materials of any
	palm kernel, babassu, tung and	heading, except that of the product
	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	
	- Solid fractions, except for that of	Manufacture from other materials
	jojoba oil	of headings 1507 to 1515
	- Other	Manufacture in which all the
		vegetable materials used are wholly
		obtained
1516	Animal or vegetable fats and oils	Manufacture in which:
	and their fractions, partly or	- all the materials of Chapter 2
	wholly hydrogenated, inter-	used are wholly obtained, and
	esterified, re-esterified or	- all the vegetable materials used
	elaidinised, whether or not refined,	are wholly obtained. However,
	but not further prepared	materials of headings 1507, 1508,
		1511 and 1513 may be used
1517	Margarine; edible mixtures or	Manufacture in which:
	preparations of animal or vegetable	- all the materials of Chapters 2
	fats or oils or of fractions of	and 4 used are wholly obtained,
	different fats or oils of this	and
	Chapter, other than edible fats or	- all the vegetable materials used
	oils or their fractions of	are wholly obtained. However,
	heading 1516	materials of headings 1507, 1508,
		1511 and 1513 may be used
Chapter 16	Preparations of meat, of fish or of	Manufacture:
	crustaceans, molluscs or other	- from animals of Chapter 1, and/or
	aquatic invertebrates	- in which all the materials of
		Chapter 3 used are wholly
		obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 17	Sugars and sugar confectionery;	Manufacture from materials of any
	except for:	heading, except that of the product
ex 1701	Cane or beet sugar and chemically	Manufacture in which the value of
	pure sucrose, in solid form,	all the materials of Chapter 17 used
	containing added flavouring or	does not exceed 30 % of the ex-
	colouring matter	works price of the product
1702	Other sugars, including chemically	
	pure lactose, maltose, glucose and	
	fructose, in solid form; sugar	
	syrups not containing added	
	flavouring or colouring matter;	
	artificial honey, whether or not	
	mixed with natural honey;	
	caramel:	
	- Chemically-pure maltose and	Manufacture from materials of any
	fructose	heading, including other materials
		of heading 1702
	- Other sugars in solid form,	Manufacture in which the value of
	containing added flavouring or	all the materials of Chapter 17 used
	colouring matter	does not exceed 30 % of the ex-
		works price of the product
	- Other	Manufacture in which all the
		materials used are originating
ex 1703	Molasses resulting from the	Manufacture in which the value of
	extraction or refining of sugar,	all the materials of Chapter 17 used
	containing added flavouring or	does not exceed 30 % of the ex-
	colouring matter	works price of the product
1704	Sugar confectionery (including	Manufacture:
	white chocolate), not containing	- from materials of any heading,
	cocoa	except that of the product, and
		- in which the value of all the
		materials of Chapter 17 used does
		not exceed 30 % of the ex-works
		price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
Chapter 18	Cocoa and cocoa preparations	Manufacture:
		- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials of Chapter 17 used does
		not exceed 30 % of the ex-works
		price of the product
1901	Malt extract; 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:	
	- Malt extract	Manufacture from cereals of
		Chapter 10
	- Other	Manufacture:
		- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials of Chapter 17 used does
		not exceed 30 % of the ex-works
		price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
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	Manufacture in which all the
	weight of meat, meat offal, fish,	cereals and derivatives (except
	crustaceans or molluscs	durum wheat and its derivatives)
		used are wholly obtained
	- Containing more than 20 % by	Manufacture in which:
	weight of meat, meat offal, fish,	- all the cereals and their
	crustaceans or molluscs	derivatives (except durum wheat
		and its derivatives) used are
		wholly obtained, and
		- all the materials of Chapters 2
		and 3 used are wholly obtained
1903	Tapioca and substitutes therefor	Manufacture from materials of any
	prepared from starch, in the form	heading, except potato starch of
	of flakes, grains, pearls, siftings or	heading 1108
	similar forms	
1904	Prepared foods obtained by the	Manufacture:
	swelling or roasting of cereals or	- from materials of any heading,
	cereal products (for example, corn	except those of heading 1806,
	flakes); cereals (other than maize	- in which all the cereals and flour
	(corn)) in grain form or in the form	(except durum wheat and Zea
	of flakes or other worked grains	indurata maize, and their
	(except flour, groats and meal),	derivatives) used are wholly
	pre-cooked or otherwise prepared,	obtained, and
	not elsewhere specified or included	- in which the value of all the
		materials of Chapter 17 used does
		not exceed 30 % of the ex-works
		price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
1905	Bread, pastry, cakes, biscuits and	Manufacture from materials of any
	other bakers' wares, whether or not	heading, except those of Chapter 11
	containing cocoa; communion	
	wafers, empty cachets of a kind	
	suitable for pharmaceutical use,	
	sealing wafers, rice paper and	
	similar products	
ex Chapter 20	Preparations of vegetables, fruit,	Manufacture in which all the fruit,
	nuts or other parts of plants; except	nuts or vegetables used are wholly
	for:	obtained
ex 2001	Yams, sweet potatoes and similar	Manufacture from materials of any
	edible parts of plants containing	heading, except that of the product
	5 % or more by weight of starch,	
	prepared or preserved by vinegar	
	or acetic acid	
ex 2004 and	Potatoes in the form of flour, meal	Manufacture from materials of any
ex 2005	or flakes, prepared or preserved	heading, except that of the product
	otherwise than by vinegar or acetic	
	acid	
2006	Vegetables, fruit, nuts, fruit-peel	Manufacture in which the value of
	and other parts of plants, preserved	all the materials of Chapter 17 used
	by sugar (drained, glacé or	does not exceed 30 % of the ex-
	crystallized)	works price of the product
2007	Jams, fruit jellies, marmalades,	Manufacture:
	fruit or nut purée and fruit or nut	- from materials of any heading,
	pastes, obtained by cooking,	except that of the product, and
	whether or not containing added	- in which the value of all the
	sugar or other sweetening matter	materials of Chapter 17 used does
		not exceed 30 % of the ex-works
		price of the product

Description of product	Working or processing, carried out on non-originating materials, which
	confers originating status
(2)	(3) or (4)
- Nuts, not containing added sugar	Manufacture in which the value of
or spirits	all the originating nuts and oil
	seeds of headings 0801, 0802 and
	1202 to 1207 used exceeds 60 % of
	the ex-works price of the product
- Peanut butter; mixtures based on	Manufacture from materials of any
cereals; palm hearts; maize	heading, except that of the product
(corn)	
- Other except for fruit and nuts	Manufacture:
cooked otherwise than by	- from materials of any heading,
steaming or boiling in water, not	except that of the product, and
containing added sugar, frozen	- in which the value of all the
	materials of Chapter 17 used does
	not exceed 30 % of the ex-works
	price of the product
Fruit juices (including grape must)	Manufacture:
and vegetable juices, unfermented	- from materials of any heading,
and not containing added spirit,	except that of the product, and
whether or not containing added	- in which the value of all the
sugar or other sweetening matter	materials of Chapter 17 used does
	not exceed 30 % of the ex-works
	price of the product
Miscellaneous edible preparations;	Manufacture from materials of any
	heading, except that of the product
Extracts, essences and	Manufacture:
concentrates, of coffee, tea or maté	- from materials of any heading,
and preparations with a basis of	except that of the product, and
these products or with a basis of	- in which all the chicory used is
*	wholly obtained
and other roasted coffee	
substitutes, and extracts, essences	
and concentrates thereof	
	 (2) Nuts, not containing added sugar or spirits Peanut butter; mixtures based on cereals; palm hearts; maize (corn) Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter Miscellaneous edible preparations; except for: 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
2103	Sauces and preparations therefor;	
	mixed condiments and mixed	
	seasonings; mustard flour and meal	
	and prepared mustard:	
	- Sauces and preparations therefor;	Manufacture from materials of any
	mixed condiments and mixed	heading, except that of the product.
	seasonings	However, mustard flour or meal or
		prepared mustard may be used
	- Mustard flour and meal and	Manufacture from materials of any
	prepared mustard	heading
ex 2104	Soups and broths and preparations	Manufacture from materials of any
	therefor	heading, except prepared or
		preserved vegetables of
		headings 2002 to 2005
2106	Food preparations not elsewhere	Manufacture:
	specified or included	- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials of Chapter 17 used does
		not exceed 30 % of the ex-works
		price of the product
ex Chapter 22	Beverages, spirits and vinegar;	Manufacture:
	except for:	- from materials of any heading,
		except that of the product, and
		- in which all the grapes or
		materials derived from grapes
		used are wholly obtained
2202	Waters, including mineral waters	Manufacture:
	and aerated waters, containing	- from materials of any heading,
	added sugar or other sweetening	except that of the product,
	matter or flavoured, and other non-	- in which the value of all the
	alcoholic beverages, not including	materials of Chapter 17 used does
	fruit or vegetable juices of	not exceed 30 % of the ex-works
	heading 2009	price of the product, and
		- in which all the fruit juice used
		(except that of pineapple, lime or
		grapefruit) is originating

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
2207	Undenatured ethyl alcohol of an	Manufacture:
	alcoholic strength by volume of	- from materials of any heading,
	80 % vol or higher; ethyl alcohol	except heading 2207 or 2208, and
	and other spirits, denatured, of any	- in which all the grapes or
	strength	materials derived from grapes
		used are 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	Manufacture:
	alcoholic strength by volume of	- from materials of any heading,
	less than 80 % vol; spirits, liqueurs	except heading 2207 or 2208, and
	and other spirituous beverages	- in which all the grapes or
		materials derived from grapes
		used are 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	Manufacture from materials of any
	industries; prepared animal fodder;	heading, except that of the product
	except for:	
ex 2301	Whale meal; flours, meals and	Manufacture in which all the
	pellets of fish or of crustaceans,	materials of Chapters 2 and 3 used
	molluscs or other aquatic	are wholly obtained
	invertebrates, unfit for human	
2202	consumption	
ex 2303	Residues from the manufacture of	Manufacture in which all the maize
	starch from maize (excluding	used is wholly obtained
	concentrated steeping liquors), of a	
	protein content, calculated on the	
	dry product, exceeding 40 % by	
ex 2306	weight Oil cake and other solid residues	Manufacture in which all the olives
ex 2500	resulting from the extraction of	used are wholly obtained
	olive oil, containing more than 3 %	used are whony obtained
	of olive oil	
2309	Preparations of a kind used in	Manufacture in which:
2307	animal feeding	- all the cereals, sugar or molasses,
		meat or milk used are originating,
		and
		- all the materials of Chapter 3
		used are wholly obtained

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 24	Tobacco and manufactured	Manufacture in which all the
-	tobacco substitutes; except for:	materials of Chapter 24 used are
		wholly obtained
2402	Cigars, cheroots, cigarillos and	Manufacture in which at least 70 %
	cigarettes, of tobacco or of tobacco	by weight of the unmanufactured
	substitutes	tobacco or tobacco refuse of
		heading 2401 used is originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 %
		by weight of the unmanufactured
		tobacco or tobacco refuse of
		heading 2401 used is originating
ex Chapter 25	Salt; sulphur; earths and stone;	Manufacture from materials of any
	plastering materials, lime and	heading, except that of the product
	cement; except for:	
ex 2504	Natural crystalline graphite, with	Enriching of the carbon content,
	enriched carbon content, purified	purifying and grinding of crude
	and ground	crystalline graphite
ex 2515	Marble, merely cut, by sawing or	Cutting, by sawing or otherwise, of
	otherwise, into blocks or slabs of a	marble (even if already sawn) of a
	rectangular (including square)	thickness exceeding 25 cm
	shape, of a thickness not exceeding	
	25 cm	
ex 2516	Granite, porphyry, basalt,	Cutting, by sawing or otherwise, of
	sandstone and other monumental	stone (even if already sawn) of a
	or building stone, merely cut, by	thickness exceeding 25 cm
	sawing or otherwise, into blocks or	
	slabs of a rectangular (including	
	square) shape, of a thickness not	
	exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not
		calcined
ex 2519	Crushed natural magnesium	Manufacture from materials of any
	carbonate (magnesite), in	heading, except that of the product.
	hermetically-sealed containers, and	However, natural magnesium
	magnesium oxide, whether or not	carbonate (magnesite) may be used
	pure, other than fused magnesia or	
	dead-burned (sintered) magnesia	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex 2520	Plasters specially prepared for	Manufacture in which the value of
	dentistry	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	Calcination or grinding of earth
	powdered	colours
Chapter 26	Ores, slag and ash	Manufacture from materials of any
		heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and	Manufacture from materials of any
I	products of their distillation;	heading, except that of the product
	bituminous substances; mineral	G, T,
	waxes; except for:	
ex 2707	Oils in which the weight of the	Operations of refining and/or one
	aromatic constituents exceeds that	or more specific process(es) (¹)
	of the non-aromatic constituents,	or
	being oils similar to mineral oils	Other operations in which all the
	obtained by distillation of high	materials used are classified within
	temperature coal tar, of which	a heading other than that of the
	more than 65 % by volume distils	product. However, materials of the
	at a temperature of up to 250 °C	same heading as the product may
	(including mixtures of petroleum	be used, provided that their total
	spirit and benzole), for use as	value does not exceed 50 % of the
	power or heating fuels	ex-works price of the product
ex 2709	Crude oils obtained from	Destructive distillation of
ex 2709	bituminous minerals	bituminous materials
2710	Petroleum oils and oils obtained	Operations of refining and/or one
2710	from bituminous materials, other	or more specific process(es) $\binom{2}{}$
	than crude; preparations not	
		or
	elsewhere specified or included,	Other operations in which all the
	containing by weight 70 % or more	materials used are classified within
	of petroleum oils or of oils obtained from bituminous	a heading other than that of the
		product. However, materials of the
	materials, these oils being the basic	same heading as the product may
	constituents of the preparations;	be used, provided that their total
	waste oils	value does not exceed 50 % of the
		ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
2711	Petroleum gases and other gaseous	Operations of refining and/or one
	hydrocarbons	or more specific process(es) (²)
		or
		Other operations in which all the
		materials used are classified within
		a heading other than that of the
		product. However, materials of the
		same heading as the product may
		be used, provided that their total
		value does not exceed 50 % of the
		ex-works price of the product
2712	Petroleum jelly; paraffin wax,	Operations of refining and/or one
	microcrystalline petroleum wax,	or more specific process(es) (²)
	slack wax, ozokerite, lignite wax,	or
	peat wax, other mineral waxes, and	Other operations in which all the
	similar products obtained by	materials used are classified within
	synthesis or by other processes,	a heading other than that of the
	whether or not coloured	product. However, materials of the
		same heading as the product may
		be used, provided that their total
		value does not exceed 50 % of the
		ex-works price of the product
2713	Petroleum coke, petroleum	Operations of refining and/or one
	bitumen and other residues of	or more specific process(es) (¹)
	petroleum oils or of oils obtained	or
	from bituminous materials	Other operations in which all the
		materials used are classified within
		a heading other than that of the
		product. However, materials of the
		same heading as the product may
		be used, provided that their total
		value does not exceed 50 % of the
		ex-works price of the product

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
2714	Bitumen and asphalt, natural;	Operations of refining and/or one	
	bituminous or oil shale and tar	or more specific process(es) (¹)	
	sands; asphaltites and asphaltic	or	
	rocks	Other operations in which all the	
		materials used are classified within	
		a heading other than that of the	
		product. However, materials of the	
		same heading as the product may	
		be used, provided that their total	
		value does not exceed 50 % of the	
		ex-works price of the product	
2715	Bituminous mixtures based on	Operations of refining and/or one	
	natural asphalt, on natural bitumen,	or more specific process(es) (¹)	
	on petroleum bitumen, on mineral	or	
	tar or on mineral tar pitch (for	Other operations in which all the	
	example, bituminous mastics, cut-	materials used are classified within	
	backs)	a heading other than that of the	
		product. However, materials of the	
		same heading as the product may	
		be used, provided that their total	
		value does not exceed 50 % of the	
		ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or	Manufacture from materials of any	Manufacture in which the value of
	inorganic compounds of precious	heading, except that of the product.	all the materials used does not
	metals, of rare-earth metals, of	However, materials of the same	exceed 40 % of the ex-works price
	radioactive elements or of	heading as the product may be	of the product
	isotopes; except for:	used, provided that their total value	
		does not exceed 20 % 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	

HS heading	Description of product	0 1 0.	on non-originating materials, which
			inating status
(1)	(2)	(3) 0	r (4)
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 2852	- Mercury compounds of 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 2909 used shall 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
	- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall 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 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 01	r (4)
ex 2901	Acyclic hydrocarbons for use as	Operations of refining and/or one	
	power or heating fuels	or more specific process(es) (¹)	
		Or	
		Other operations in which all the	
		materials used are classified within	
		a heading other than that of the	
		product. However, materials of the	
		same heading as the product may	
		be used, provided that their total	
		value does not exceed 50 % of the	
		ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than	Operations of refining and/or one	
	azulenes), benzene, toluene,	or more specific process(es) (¹)	
	xylenes, for use as power or	or	
	heating fuels	Other operations in which all the	
		materials used are classified within	
		a heading other than that of the	
		product. However, materials of the	
		same heading as the product may	
		be used, provided that their total	
		value does not exceed 50 % of the	
		ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of	Manufacture from materials of any	Manufacture in which the value of
	this heading and of ethanol	heading, including other materials	all the materials used does not
		of heading 2905. However, metal	exceed 40 % of the ex-works price
		alcoholates of this heading may be	of the product
		used, provided that their total value	
		does not exceed 20 % of the ex-	
		works price of the product	
2915	Saturated acyclic monocarboxylic	Manufacture from materials of any	Manufacture in which the value of
	acids and their anhydrides, halides,	heading. However, the value of all	all the materials used does not
	peroxides and peroxyacids; their	the materials of headings 2915	exceed 40 % of the ex-works price
	halogenated, sulphonated, nitrated	and 2916 used shall not exceed	of the product
	or nitrosated derivatives	20 % of the ex-works price of the	
		product	
ex 2932	- Internal ethers and their	Manufacture from materials of any	Manufacture in which the value of
	halogenated, sulphonated,	heading. However, the value of all	all the materials used does not
	nitrated or nitrosated derivatives	the materials of heading 2909 used	exceed 40 % of the ex-works price
		shall not exceed 20 % of the ex-	of the product
		works price of the product	

HS heading	Description of product		on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	or (4)
	- Cyclic acetals and internal	Manufacture from materials of any	Manufacture in which the value of
	hemiacetals and their	heading	all the materials used does not
	halogenated, sulphonated,		exceed 40 % of the ex-works price
	nitrated or nitrosated derivatives		of the product
2933	Heterocyclic compounds with	Manufacture from materials of any	Manufacture in which the value of
	nitrogen hetero-atom(s) only	heading. However, the value of all	all the materials used does not
		the materials of headings 2932	exceed 40 % of the ex-works price
		and 2933 used shall not exceed	of the product
		20 % of the ex-works price of the	
		product	
2934	Nucleic acids and their salts,	Manufacture from materials of any	Manufacture in which the value of
	whether or not chemically defined;	heading. However, the value of all	all the materials used does not
	other heterocyclic compounds	the materials of headings 2932,	exceed 40 % of the ex-works price
		2933 and 2934 used shall not	of the product
		exceed 20 % of the ex-works price	
		of the product	
ex 2939	Concentrates of poppy straw	Manufacture in which the value of	
	containing not less than 50 % by	all the materials used does not	
	weight of alkaloids	exceed 50 % of the ex-works price	
		of the product	
ex Chapter 30	Pharmaceutical products; except	Manufacture from materials of any	
	for:	heading, except that of the product.	
		However, materials of the same	
		heading as the product may be	
		used, provided that their total 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	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
	- Products consisting of two or	Manufacture from materials of any
	more constituents which have	heading, including other materials
	been mixed together for	of heading 3002. However,
	therapeutic or prophylactic uses	materials of the same description as
	or unmixed products for these	the product may be used, provided
	uses, put up in measured doses or	that their total value does not
	in forms or packings for retail	exceed 20 % of the ex-works price
	sale	of the product
	- Other	
	Human blood	Manufacture from materials of any
		heading, including other materials
		of heading 3002. However,
		materials of the same description as
		the product may be used, provided
		that their total value does not
		exceed 20 % of the ex-works price
		of the product
	Animal blood prepared for	Manufacture from materials of any
	therapeutic or prophylactic uses	heading, including other materials
		of heading 3002. However,
		materials of the same description as
		the product may be used, provided
		that their total value does not
		exceed 20 % of the ex-works price
		of the product
	Blood fractions other than	Manufacture from materials of any
	antisera, haemoglobin, blood	heading, including other materials
	globulins and serum globulins	of heading 3002. However,
		materials of the same description as
		the product may be used, provided
		that their total value does not
		exceed 20 % of the ex-works price
		of the product
	Haemoglobin, blood globulins	Manufacture from materials of any
	and serum globulins	heading, including other materials
		of heading 3002. However,
		materials of the same description as
		the product may be used, provided
		that their total value does not
		exceed 20 % of the ex-works price
		of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, whi
		confers originating status
(1)	(2)	(3) or (4)
	Other	Manufacture from materials of any
		heading, including other materials
		of heading 3002. However,
		materials of the same description as
		the product may be used, provided
		that their total value does not
		exceed 20 % of the ex-works price
		of the product
3003 and 3004	Medicaments (excluding goods of	
	heading 3002, 3005 or 3006):	
	- Obtained from amikacin of	Manufacture from materials of any
	heading 2941	heading, except that of the product.
		However, materials of
		headings 3003 and 3004 may be
		used, provided that their total value
		does not exceed 20 % of the ex-
		works price of the product
	- Other	Manufacture:
		- from materials of any heading,
		except that of the product.
		However, materials of
		headings 3003 and 3004 may be
		used, provided that their total
		value does not exceed 20 % of the
		ex-works price of the product,
		and
		- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product
ex 3006	- Waste pharmaceuticals specified	The origin of the product in its
	in note 4(k) to this Chapter	original classification shall be
		retained
	- Sterile surgical or dental adhesion	
	barriers, whether or not	
	absorbable:	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
	made of plastics	Manufacture in which the value of	Manufacture in which the value of
		all the materials of Chapter 39 used	all the materials used does not
		does not exceed 20 % of the ex-	exceed 25 % of the ex-works price
		works price of the product $(^5)$	of the product
	made of fabrics	Manufacture from (⁷):	
		– natural fibres	
		- man-made staple fibres, not	
		carded or combed or otherwise	
		processed for spinning,	
		or	
		- chemical materials or textile pulp	
	- Appliances identifiable for	Manufacture in which the value of	
	ostomy use	all the materials used does not	
		exceed 50 % of the ex-works price	
		of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any	Manufacture in which the value of
		heading, except that of the product.	all the materials used does not
		However, materials of the same	exceed 40 % of the ex-works price
		heading as the product may be	of the product
		used, provided that their total value	
		does not exceed 20 % of the ex-	
		works price of the product	
ex 3105	Mineral or chemical fertilizers	Manufacture:	Manufacture in which the value of
	containing two or three of the	- from materials of any heading,	all the materials used does not
	fertilizing elements nitrogen,	except that of the product.	exceed 40 % of the ex-works price
	phosphorous and potassium; other	However, materials of the same	of the product
	fertilizers; goods of this chapter, in	heading as the product may be	
	tablets or similar forms or in	used, provided that their total	
	packages of a gross weight not	value does not exceed 20 % of the	
	exceeding 10 kg, except for:	ex-works price of the product,	
	- sodium nitrate	and	
	- calcium cyanamide	- in which the value of all the	
	- potassium sulphate	materials used does not exceed	
	- magnesium potassium sulphate	50 % of the ex-works price of the	
		product	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (4)
ex Chapter 32	Tanning or dyeing extracts; tannins	Manufacture from materials of any	Manufacture in which the value of
	and their derivatives; dyes,	heading, except that of the product.	all the materials used does not
	pigments and other colouring	However, materials of the same	exceed 40 % of the ex-works price
	matter; paints and varnishes; putty	heading as the product may be	of the product
	and other mastics; inks; except for:	used, provided that their total value	
		does not exceed 20 % of the ex-	
		works price of the product	
ex 3201	Tannins and their salts, ethers,	Manufacture from tanning extracts	Manufacture in which the value of
	esters and other derivatives	of vegetable origin	all the materials used does not
			exceed 40 % of the ex-works price
			of the product
3205	Colour lakes; preparations as	Manufacture from materials of any	Manufacture in which the value of
	specified in note 3 to this chapter	heading, except headings 3203,	all the materials used does not
	based on colour lakes (³)	3204 and 3205. However, materials	exceed 40 % of the ex-works price
		of heading 3205 may be used,	of the product
		provided that their total value does	
		not exceed 20 % of the ex-works	
		price of the product	
ex Chapter 33	Essential oils and resinoids;	Manufacture from materials of any	Manufacture in which the value of
	perfumery, cosmetic or toilet	heading, except that of the product.	all the materials used does not
	preparations; except for:	However, materials of the same	exceed 40 % of the ex-works price
		heading as the product may be	of the product
		used, provided that their total value	
		does not exceed 20 % of the ex-	
		works price of the product	
3301	Essential oils (terpeneless or not),	Manufacture from materials of any	Manufacture in which the value of
	including concretes and absolutes;	heading, including materials of a	all the materials used does not
	resinoids; extracted oleoresins;	different "group" (⁴) in this	exceed 40 % of the ex-works price
	concentrates of essential oils in	heading. However, materials of the	of the product
	fats, in fixed oils, in waxes or the	same group as the product may be	
	like, obtained by enfleurage or	used, provided that their total value	
	maceration; terpenic by-products	does not exceed 20 % of the ex-	
	of the deterpenation of essential	works price of the product	
	oils; aqueous distillates and		
	aqueous solutions of essential oils		

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (4)
ex Chapter 34	Soap, organic surface-active	Manufacture from materials of any	Manufacture in which the value of
	agents, washing preparations,	heading, except that of the product.	all the materials used does not
	lubricating preparations, artificial	However, materials of the same	exceed 40 % of the ex-works price
	waxes, prepared waxes, polishing	heading as the product may be	of the product
	or scouring preparations, candles	used, provided that their total value	
	and similar articles, modelling	does not exceed 20 % of the ex-	
	pastes, "dental waxes" and dental	works price of the product	
	preparations with a basis of plaster;		
	except for:		
ex 3403	Lubricating preparations	Operations of refining and/or one	
	containing less than 70 % by	or more specific process(es) (1)	
	weight of petroleum oils or oils	or	
	obtained from bituminous minerals	Other operations in which all the	
		materials used are classified within	
		a heading other than that of the	
		product. However, materials of the	
		same heading as the product may	
		be used, provided that their total	
		value does not exceed 50 % of the	
		ex-works price of the product	
3404	Artificial waxes and prepared		
	waxes:		
	- With a basis of paraffin,	Manufacture from materials of any	
	petroleum waxes, waxes obtained	heading, except that of the product.	
	from bituminous minerals, slack	However, materials of the same	
	wax or scale wax	heading as the product may be	
		used, provided that their total value	
		does not exceed 50 % of the ex-	
		works price of the product	

HS heading	Description of product		on non-originating materials, which inating status
(1)	(2)	-	or (4)
(-)	- Other	Manufacture from materials of any	Manufacture in which the value of
		heading, except:	all the materials used does not
		- hydrogenated oils having the	exceed 40 % of the ex-works price
		character of waxes of	of the product
		heading 1516,	1
		- fatty acids not chemically defined	
		or industrial fatty alcohols having	
		the character of waxes of	
		heading 3823, and	
		- materials of heading 3404	
		However, these materials may be	
		used, provided that their total value	
		does not exceed 20 % of the ex-	
		works price of the product	
ex Chapter 35	Albuminoidal substances;	Manufacture from materials of any	Manufacture in which the value of
	modified starches; glues; enzymes;	heading, except that of the product.	all the materials used does not
	except for:	However, materials of the same	exceed 40 % of the ex-works price
	-	heading as the product may be	of the product
		used, provided that their total value	
		does not exceed 20 % 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	Manufacture in which the value of
		heading, including other materials	all the materials used does not
		of heading 3505	exceed 40 % of the ex-works price
			of the product
	- Other	Manufacture from materials of any	Manufacture in which the value of
		heading, except those of	all the materials used does not
		heading 1108	exceed 40 % of the ex-works price
			of the product
ex 3507	Prepared enzymes not elsewhere	Manufacture in which the value of	
	specified or included	all the materials used does not	
		exceed 50 % of the ex-works price	
		of the product	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
Chapter 36	Explosives; pyrotechnic products;	Manufacture from materials of any	Manufacture in which the value of
	matches; pyrophoric alloys; certain	heading, except that of the product.	all the materials used does not
	combustible preparations	However, materials of the same	exceed 40 % of the ex-works price
		heading as the product may be	of the product
		used, provided that their total value	
		does not exceed 20 % of the ex-	
		works price of the product	
ex Chapter 37	Photographic or cinematographic	Manufacture from materials of any	Manufacture in which the value of
	goods; except for:	heading, except that of the product.	all the materials used does not
		However, materials of the same	exceed 40 % of the ex-works price
		heading as the product may be	of the product
		used, provided that their total value	
		does not exceed 20 % 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	Manufacture from materials of any	Manufacture in which the value of
	photography, in packs	heading, except those of	all the materials used does not
		headings 3701 and 3702. However,	exceed 40 % of the ex-works price
		materials of heading 3702 may be	of the product
		used, provided that their total value	
		does not exceed 30 % of the ex-	
		works price of the product	
	- Other	Manufacture from materials of any	Manufacture in which the value of
		heading, except those of	all the materials used does not
		headings 3701 and 3702. However,	exceed 40 % of the ex-works price
		materials of headings 3701	of the product
		and 3702 may be used, provided	
		that their total value does not	
		exceed 20 % of the ex-works price	
		of the product	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
3702	Photographic film in rolls,	Manufacture from materials of any	Manufacture in which the value of
	sensitised, unexposed, of any	heading, except those of	all the materials used does not
	material other than paper,	headings 3701 and 3702	exceed 40 % of the ex-works price
	paperboard or textiles; instant print		of the product
	film in rolls, sensitised, unexposed		
3704	Photographic plates, film paper,	Manufacture from materials of any	Manufacture in which the value of
	paperboard and textiles, exposed	heading, except those of	all the materials used does not
	but not developed	headings 3701 to 3704	exceed 40 % of the ex-works price
			of the product
ex Chapter 38	Miscellaneous chemical products;	Manufacture from materials of any	Manufacture in which the value of
	except for:	heading, except that of the product.	all the materials used does not
		However, materials of the same	exceed 40 % of the ex-works price
		heading as the product may be	of the product
		used, provided that their total value	
		does not exceed 20 % of the ex-	
		works price of the product	
ex 3801	- Colloidal graphite in suspension	Manufacture in which the value of	
	in oil and semi-colloidal	all the materials used does not	
	graphite; carbonaceous pastes for	exceed 50 % of the ex-works price	
	electrodes	of the product	
	- Graphite in paste form, being a	Manufacture in which the value of	Manufacture in which the value of
	mixture of more than 30 % by	all the materials of heading 3403	all the materials used does not
	weight of graphite with mineral	used does not exceed 20 % of the	exceed 40 % of the ex-works price
	oils	ex-works price of the product	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,	Purification by distillation or	Manufacture in which the value of
	purified	refining of raw spirits of sulphate	all the materials used does not
		turpentine	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

	confers orig	inating status
(2)	(3) 0	r (4)
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
-		
1 01 1	1	
	of the products	
as preparations or articles (for		
example, sulphur-treated bands,		
wicks and candles, and fly-papers)		
Finishing agents, dye carriers to	Manufacture in which the value of	
accelerate the dyeing or fixing of	all the materials used does not	
dyestuffs and other products and	exceed 50 % of the ex-works price	
preparations (for example,	of the products	
dressings and mordants), of a kind		
used in the textile, paper, leather or		
like industries, not elsewhere		
specified or included		
Pickling preparations for metal	Manufacture in which the value of	
surfaces; fluxes and other auxiliary	all the materials used does not	
preparations for soldering, brazing	exceed 50 % of the ex-works price	
or welding; soldering, brazing or	of the products	
welding powders and pastes		
consisting of metal and other		
materials; preparations of a kind		
used as cores or coatings for		
welding electrodes or rods		
	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) 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 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	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) 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 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(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	Manufacture in which the value of
	oil, containing petroleum oils or	all the materials of heading 3811
	oils obtained from bituminous	used does not exceed 50 % of the
	minerals	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;	Manufacture in which the value of
	compound plasticisers for rubber	all the materials used does not
	or plastics, not elsewhere specified	exceed 50 % of the ex-works price
	or included; anti-oxidizing	of the product
	preparations and other compound	
	stabilizers for rubber or plastics	
3813	Preparations and charges for fire-	Manufacture in which the value of
	extinguishers; charged fire-	all the materials used does not
	extinguishing grenades	exceed 50 % of the ex-works price
		of the product
3814	Organic composite solvents and	Manufacture in which the value of
	thinners, not elsewhere specified or	all the materials used does not
	included; prepared paint or varnish	exceed 50 % of the ex-works price
	removers	of the product
3818	Chemical elements doped for use	Manufacture in which the value of
	in electronics, in the form of discs,	all the materials used does not
	wafers or similar forms; chemical	exceed 50 % of the ex-works price
	compounds doped for use in	of the product
	electronics	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
3819	Hydraulic brake fluids and other	Manufacture in which the value of
	prepared liquids for hydraulic	all the materials used does not
	transmission, not containing or	exceed 50 % of the ex-works price
	containing less than 70 % by	of the product
	weight of petroleum oils or oils	
	obtained from bituminous minerals	
3820	Anti-freezing preparations and	Manufacture in which the value of
	prepared de-icing fluids	all the materials used does not
		exceed 50 % of the ex-works price
		of the product
Ex 3821	Prepared culture media for the	Manufacture in which the value of
	development or maintenance of	all the materials used does not
	micro-organisms (including	exceed 50 % of the ex-works price
	viruses and the like) or of plant,	of the product
	human or animal cells	
3822		
	Diagnostic or laboratory reagents	Manufacture in which the value of
	on a backing, prepared diagnostic	all the materials used does not
	or laboratory reagents whether or	exceed 50 % of the ex-works price
	not on a backing, other than those	of the product
	of heading 3002 or 3006; certified	
	reference materials	
3823	Industrial monocarboxylic fatty	
	acids; acid oils from refining;	
	industrial fatty alcohols:	
	- Industrial monocarboxylic fatty	Manufacture from materials of any
	acids, acid oils from refining	heading, except that of the product
	- Industrial fatty alcohols	Manufacture from materials of any
		heading, including other materials
		of heading 3823

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (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:		
	- The following of this heading:	Manufacture from materials of any	Manufacture in which the value of
		heading, except that of the product.	all the materials used does not
	Prepared binders for foundry	However, materials of the same	exceed 40 % of the ex-works price
	moulds or cores based on	heading as the product may be	of the product
	natural resinous products	used, provided that their total value	
	Naphthenic acids, their water-	does not exceed 20 % of the ex-	
	insoluble salts and their esters	works price of the product	
	Sorbitol other than that of		
	heading 2905		
	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		
	r - r - r - r - r - r - r - r - r - r -		

HS heading	Description of product		on non-originating materials, which
(1)	(2)		inating status or (4)
(1)	- 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 headings ex 3907		
	and 3912 for which the rules are		
	set out below:		
	- Addition homopolymerisation	Manufacture in which:	Manufacture in which the value of
	products in which a single	- the value of all the materials used	all the materials used does not
	monomer contributes more than	does not exceed 50 % of the ex-	exceed 25 % of the ex-works price
	99 % by weight to the total	works price of the product, and	of the product
	polymer content	- within the above limit, the value	-
		of all the materials of Chapter 39	
		used does not exceed 20 % of the	
		ex-works price of the product (⁵)	
	- Other	Manufacture in which the value of	Manufacture in which the value of
		all the materials of Chapter 39 used	all the materials used does not
		does not exceed 20 % of the ex-	exceed 25 % of the ex-works price
		works price of the product $(^5)$	of the product
ex 3907	- Copolymer, made from	Manufacture from materials of any	-
	polycarbonate and acrylonitrile-	heading, except that of the product.	
	butadiene-styrene copolymer	However, materials of the same	
	(ABS)	heading as the product may be	
		used, provided that their total value	
		does not exceed 50 % of the ex-	
		works price of the product (5)	
	- Polyester	Manufacture in which the value of	
		all the 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	Manufacture in which the value of	
	derivatives, not elsewhere	all the materials of the same	
	specified or included, in primary	heading as the product used does	
	forms	not exceed 20 % of the ex-works	
		price of the product	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (4)
3916 to 3921	Semi-manufactures and articles of		
	plastics; except for headings		
	ex 3916, ex 3917, ex 3920 and		
	ex 3921, for which the rules are set		
	out below:		
	- Flat products, further worked	Manufacture in which the value of	Manufacture in which the value of
	than only surface-worked or cut	all the materials of Chapter 39 used	all the materials used does not
	into forms other than rectangular	does not exceed 50 % of the ex-	exceed 25 % of the ex-works price
	(including square); other	works price of the product	of the product
	products, further worked than		
	only surface-worked		
	- Other:		
	Addition homopolymerisation	Manufacture in which:	Manufacture in which the value of
	products in which a single	- the value of all the materials used	all the materials used does not
	monomer contributes more	does not exceed 50 % of the ex-	exceed 25 % of the ex-works price
	than 99 % by weight to the	works price of the product, and	of the product
	total polymer content	- within the above limit, the value	
		of all the materials of Chapter 39	
		used does not exceed 20 % of the	
		ex-works price of the product (⁵)	
	Other	Manufacture in which the value of	Manufacture in which the value of
		all the materials of Chapter 39 used	all the materials used does not
		does not exceed 20 % of the ex-	exceed 25 % of the ex-works price
		works price of the product $(^5)$	of the product
ex 3916 and	Profile shapes and tubes	Manufacture in which:	Manufacture in which the value of
ex 3917		- the value of all the materials used	all the materials used does not
		does not exceed 50 % of the ex-	exceed 25 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of the same	
		heading as the product used does	
		not exceed 20 % of the ex-works	
		price of the product	
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic	Manufacture in which the value of
		partial salt which is a copolymer of	all the materials used does not
		ethylene and metacrylic acid partly	exceed 25 % of the ex-works price
		neutralised with metal ions, mainly	of the product
		zinc and sodium	
L		1	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers orig	inating status
(1)	(2)	(3) (3)	or (4)
	- Sheets of regenerated cellulose,	Manufacture in which the value of	
	polyamides or polyethylene	all the materials of the same	
		heading as the product used does	
		not exceed 20 % of the ex-works	
		price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-	Manufacture in which the value of
		transparent polyester-foils with a	all the materials used does not
		thickness of less than 23 micron (⁶)	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	Manufacture from materials of any	
I.	for:	heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber	Lamination of sheets of natural	
	for shoes	rubber	
4005	Compounded rubber,	Manufacture in which the value of	
	unvulcanised, in primary forms or	all the materials used, except	
	in plates, sheets or strip	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,		
	tyre treads and tyre flaps, of		
	rubber:		
	- Retreaded pneumatic, solid or	Retreading of used tyres	
	cushion tyres, of rubber		
	- Other	Manufacture from materials of any	
		heading, except those of	
		headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than	Manufacture from materials of any	
	furskins) and leather; except for:	heading, except that of the product	
ex 4102	Raw skins of sheep or lambs,	Removal of wool from sheep or	
	without wool on	lamb skins, with wool on	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
4104 to 4106	Tanned or crust hides and skins,	Retanning of tanned leather
	without wool or hair on, whether	or
	or not split, but not further	Manufacture from materials of any
	prepared	heading, except that of the product
4107, 4112 and	Leather further prepared after	Manufacture from materials of any
4113	tanning or crusting, including	heading, except headings 4104 to
	parchment-dressed leather, without	4113
	wool or hair on, whether or not	
	split, other than leather of	
	heading 4114	
ex 4114	Patent leather and patent laminated	Manufacture from materials of
	leather; metallised leather	headings 4104 to 4106, 4107, 4112
		or 4113, provided that their total
		value does not exceed 50 % of the
		ex-works price of the product
Chapter 42	Articles of leather; saddlery and	Manufacture from materials of any
	harness; travel goods, handbags	heading, except that of the product
	and similar containers; articles of	
	animal gut (other than silk worm	
	gut)	
ex Chapter 43	Furskins and artificial fur;	Manufacture from materials of any
	manufactures thereof; except for:	heading, except 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	Manufacture from non-assembled
	accessories and other articles of	tanned or dressed furskins of
	furskin	heading 4302
ex Chapter 44	Wood and articles of wood; wood	Manufacture from materials of any
	charcoal; except for:	heading, except that of the product
ex 4403	Wood roughly squared	Manufacture from wood in the
		rough, whether or not stripped of
		its bark or merely roughed down

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex 4407	Wood sawn or chipped lengthwise,	Planing, sanding or end-jointing
	sliced or peeled, of a thickness	
	exceeding 6 mm, planed, sanded or	
	end-jointed	
ex 4408	Sheets for veneering (including	Splicing, planing, sanding or end-
	those obtained by slicing laminated	jointing
	wood) and 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 end-jointed	
ex 4409	Wood continuously shaped along	
	any of its edges, ends or faces,	
	whether or not planed, sanded or	
	end-jointed:	
	- Sanded or end-jointed	Sanding or end-jointing
	- Beadings and mouldings	Beading or moulding
ex 4410 to	Beadings and mouldings, including	Beading or moulding
ex 4413	moulded skirting and other	
	moulded boards	
ex 4415	Packing cases, boxes, crates,	Manufacture from boards not cut to
	drums and similar packings, of	size
	wood	
ex 4416	Casks, barrels, vats, tubs and other	Manufacture from riven staves, not
	coopers' products and parts thereof,	further worked than sawn on the
	of wood	two principal surfaces
ex 4418	- Builders' joinery and carpentry of	Manufacture from materials of any
	wood	heading, except that of the product.
		However, cellular wood panels,
		shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins	Manufacture from wood of any
	for footwear	heading, except drawn wood of
		heading 4409

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 45	Cork and articles of cork; except	Manufacture from materials of any
	for:	heading, except that of the product
4503	Articles of natural cork	Manufacture from cork of
		heading 4501
Chapter 46	Manufactures of straw, of esparto	Manufacture from materials of any
	or of other plaiting materials;	heading, except that of the product
	basketware and wickerwork	
Chapter 47	Pulp of wood or of other fibrous	Manufacture from materials of any
	cellulosic material; recovered	heading, except that of the product
	(waste and scrap) paper or	
	paperboard	
ex Chapter 48	Paper and paperboard; articles of	Manufacture from materials of any
	paper pulp, of paper or of	heading, except that of the product
	paperboard; except for:	
ex 4811	Paper and paperboard, ruled, lined	Manufacture from paper-making
	or squared only	materials of Chapter 47
4816	Carbon paper, self-copy paper and	Manufacture from paper-making
	other copying or transfer papers	materials of Chapter 47
	(other than those of heading 4809),	
	duplicator stencils and offset	
	plates, of paper, whether or not put	
	up in boxes	
4817	Envelopes, letter cards, plain	Manufacture:
	postcards and correspondence	- from materials of any heading,
	cards, of paper or paperboard;	except that of the product, and
	boxes, pouches, wallets and	- in which the value of all the
	writing compendiums, of paper or	materials used does not exceed
	paperboard, containing an	50 % of the ex-works price of the
	assortment of paper stationery	product
ex 4818	Toilet paper	Manufacture from paper-making
		materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and	Manufacture:
	other packing containers, of paper,	- from materials of any heading,
	paperboard, cellulose wadding or	except that of the product, and
	webs of cellulose fibres	- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
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	Manufacture from paper-making
	wadding and webs of cellulose	materials of Chapter 47
	fibres, cut to size or shape	
ex Chapter 49	Printed books, newspapers,	Manufacture from materials of any
	pictures and other products of the	heading, except that of the product
	printing industry; manuscripts,	
	typescripts and plans; except for:	
4909	Printed or illustrated postcards;	Manufacture from materials of any
	printed cards bearing personal	heading, except those of
	greetings, messages or	headings 4909 and 4911
	announcements, whether or not	
	illustrated, with or without	
	envelopes or trimmings	
4910	Calendars of any kind, printed,	
	including calendar blocks:	
	- Calendars of the "perpetual" type	Manufacture:
	or with replaceable blocks	- from materials of any heading,
	mounted on bases other than	except that of the product, and
	paper or paperboard	- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product
	- Other	Manufacture from materials of any
		heading, except those of
		headings 4909 and 4911
ex Chapter 50	Silk; except for:	Manufacture from materials of any
		heading, except that of the product
ex 5003	Silk waste (including cocoons	Carding or combing of silk waste
	unsuitable for reeling, yarn waste	
	and garnetted stock), carded or	
	combed	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
5004 to ex 5006	Silk yarn and yarn spun from silk	Manufacture from (⁷):
	waste	- 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 (⁷)
	- Other	Manufacture from $(^{7})$:
		- coir yarn,
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		prepared for spinning,
		- chemical materials or textile pulp,
		or
		- paper
		Or
		Printing accompanied by at least
		two preparatory or finishing
		operations (such as scouring,
		bleaching, mercerising, heat
		setting, raising, calendering, shrink
		resistance processing, permanent
		finishing, decatising, impregnating,
		mending and burling), provided
		that the value of the unprinted
		fabric used does not exceed 47.5 %
		of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 51	Wool, fine or coarse animal hair;	Manufacture from materials of any
	horsehair yarn and woven fabric;	heading, except that of the product
	except for:	
5106 to 5110	Yarn of wool, of fine or coarse	Manufacture from (⁷):
	animal hair or of horsehair	- 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 (⁷)
	- Other	Manufacture from (⁷):
		- coir yarn,
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		prepared for spinning,
		- chemical materials or textile pulp,
		or
		- paper
		Or
		Printing accompanied by at least
		two preparatory or finishing
		operations (such as scouring,
		bleaching, mercerising, heat
		setting, raising, calendering, shrink
		resistance processing, permanent
		finishing, decatising, impregnating,
		mending and burling), provided
		that the value of the unprinted
		fabric used does not exceed 47.5%
		of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 52	Cotton; except for:	Manufacture from materials of any
		heading, except that of the product
5204 to 5207	Yarn and thread of cotton	Manufacture from (⁷):
		- 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 (⁷)
	- Other	Manufacture from (⁷):
		- coir yarn,
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		prepared for spinning,
		- chemical materials or textile pulp,
		or
		- paper
		Or
		Printing accompanied by at least
		two preparatory or finishing
		operations (such as scouring,
		bleaching, mercerising, heat
		setting, raising, calendering, shrink
		resistance processing, permanent
		finishing, decatising, impregnating,
		mending and burling), provided
		that the value of the unprinted
		fabric used does not exceed 47.5 %
		of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 53	Other vegetable textile fibres;	Manufacture from materials of any
	paper yarn and woven fabrics of	heading, except that of the product
	paper yarn; except for:	
5306 to 5308	Yarn of other vegetable textile	Manufacture from (⁷):
	fibres; paper yarn	- 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 (⁷)
	- Other	Manufacture from (⁷):
		- coir yarn,
		- jute yarn,
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		prepared for spinning,
		- chemical materials or textile pulp,
		or
		- paper
		Or
		Printing accompanied by at least
		two preparatory or finishing
		operations (such as scouring,
		bleaching, mercerising, heat
		setting, raising, calendering, shrink
		resistance processing, permanent
		finishing, decatising, impregnating,
		mending and burling), provided
		that the value of the unprinted
		fabric used does not exceed 47.5 %
		of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
5401 to 5406	Yarn, monofilament and thread of	Manufacture from (⁷):
	man-made filaments	- 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 $(^7)$
	- Other	Manufacture from (⁷):
		- coir yarn,
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		prepared for spinning,
		- chemical materials or textile pulp,
		OF
		- paper
		Or
		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), provided
		that the value of the unprinted
		fabric used does not exceed 47.5 %
		of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical
		materials or textile pulp

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
5508 to 5511	Yarn and sewing thread of man-	Manufacture from (⁷):
	made staple fibres	- 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,
		OT
		- paper-making materials
5512 to 5516	Woven fabrics of man-made staple	
	fibres:	
	- Incorporating rubber thread	Manufacture from single yarn $(^7)$
	- Other	Manufacture from (⁷):
		- coir yarn,
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		prepared for spinning,
		- chemical materials or textile pulp,
		or
		- paper
		Or
		Printing accompanied by at least
		two preparatory or finishing
		operations (such as scouring,
		bleaching, mercerising, heat
		setting, raising, calendering, shrink
		resistance processing, permanent
		finishing, decatising, impregnating,
		mending and burling), provided
		that 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;	Manufacture from (⁷):
	special yarns; twine, cordage,	- coir yarn,
	ropes and cables and articles	- natural fibres,
	thereof; except for:	- chemical materials or textile pulp,
		or
		- paper-making materials

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
5602	Felt, whether or not impregnated,	
	coated, covered or laminated:	
	- Needleloom felt	Manufacture from (⁷):
		- natural fibres, or
		- chemical materials or textile pulp
		However:
		- polypropylene filament of
		heading 5402,
		- polypropylene fibres of
		heading 5503 or 5506, or
		- polypropylene filament tow of
		heading 5501,
		of which the denomination in all
		cases of a single filament or fibre is
		less than 9 decitex, may be used,
		provided that their total value does
		not exceed 40 % of the ex-works
		price of the product
	- Other	Manufacture from (⁷):
		- 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 5404 or 5405,	
	impregnated, coated, covered or	
	sheathed with rubber or plastics:	
	- Rubber thread and cord, textile	Manufacture from rubber thread or
	covered	cord, not textile covered
	- Other	Manufacture from (⁷):
		- natural fibres, not carded or
		combed or otherwise processed
		for spinning,
		- chemical materials or textile pulp,
		or
		- paper-making materials

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
5605	Metallised yarn, whether or not	Manufacture from (⁷):
	gimped, being textile yarn, or strip	- natural fibres,
	or the like of heading 5404	- man-made staple fibres, not
	or 5405, combined with metal in	carded or combed or otherwise
	the form of thread, strip or powder	processed for spinning,
	or covered with metal	- chemical materials or textile pulp,
		or
		- paper-making materials
5606	Gimped yarn, and strip and the like	Manufacture from (⁷):
	of heading 5404 or 5405, gimped	- natural fibres,
	(other than those of heading 5605	- man-made staple fibres, not
	and gimped horsehair yarn);	carded or combed or otherwise
	chenille yarn (including flock	processed for spinning,
	chenille yarn); loop wale-yarn	- chemical materials or textile pulp,
		or
		- paper-making materials
Chapter 57	Carpets and other textile floor	
	coverings:	
	- Of needleloom felt	Manufacture from (⁷):
		- natural fibres, or
		- chemical materials or textile pulp
		However:
		- polypropylene filament of
		heading 5402,
		- polypropylene fibres of
		heading 5503 or 5506, or
		- polypropylene filament tow of
		heading 5501,
		of which the denomination in all
		cases of a single filament or fibre is
		less than 9 decitex, may be used,
		provided that their total value does
		not exceed 40 % of the ex-works
		price of the product
		Jute fabric may be used as a
		backing

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
	- Of other felt	Manufacture from (⁷):
		- natural fibres, not carded or
		combed or otherwise processed
		for spinning, or
		- chemical materials or textile pulp
	- Other	Manufacture from (⁷):
		- coir yarn 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 a
		backing
ex Chapter 58	Special woven fabrics; tufted	
	textile fabrics; lace; tapestries;	
	trimmings; embroidery; except for:	
	- Combined with rubber thread	Manufacture from single yarn (⁷)
	- Other	Manufacture from (⁷):
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		processed for spinning, or
		- chemical materials or textile pulp
		Or
		Printing accompanied by at least
		two preparatory or finishing
		operations (such as scouring,
		bleaching, mercerising, heat
		setting, raising, calendering, shrink
		resistance processing, permanent
		finishing, decatising, impregnating,
		mending and burling), provided
		that the value of the unprinted
		fabric used does not exceed 47.5 %
		of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
5805	Hand-woven tapestries of the types	Manufacture from materials of any
	Gobelins, Flanders, Aubusson,	heading, except that of the product
	Beauvais and the like, and needle-	
	worked tapestries (for example,	
	petit point, cross stitch), whether or	
	not made up	
5810	Embroidery in the piece, in strips	Manufacture:
	or in motifs	- from materials of any heading,
		except that of the product, and
		- in which 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	Manufacture from yarn
	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	
5902	Tyre cord fabric of high tenacity	
	yarn of nylon or other polyamides,	
	polyesters or viscose rayon:	
	- Containing not more than 90 %	Manufacture from yarn
	by weight of textile materials	
	- Other	Manufacture from chemical
		materials or textile pulp
5903	Textile fabrics impregnated,	Manufacture from yarn
	coated, covered or laminated with	or
	plastics, other than those of	Printing accompanied by at least
	heading 5902	two preparatory or finishing
		operations (such as scouring,
		bleaching, mercerising, heat
		setting, rasing, calendering, shrink
		resistance processing, permanent
		finishing, decatising, impregnating,
		mending and burling), provided
		that the value of the unprinted
		fabric used does not exceed 47.5 %
		of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, where	nich
		confers originating status	
(1)	(2)	(3) or (4)	
5904	Linoleum, whether or not cut to	Manufacture from yarn (⁷)	
	shape; floor coverings consisting		
	of a coating or covering applied on		
	a textile backing, whether or not		
	cut to shape		
5905	Textile wall coverings:		
	- Impregnated, coated, covered or	Manufacture from yarn	
	laminated with rubber, plastics or other materials		
	- Other	Manufacture from (⁷):	
		- coir yarn,	
		- natural fibres,	
		- man-made staple fibres, not	
		carded or combed or otherwise	
		processed for spinning, or	
		- chemical materials or textile pulp	
		Or	
		Printing accompanied by at least	
		two preparatory or finishing	
		operations (such as scouring,	
		bleaching, mercerising, heat	
		setting, raising, calendering, shrink	
		resistance processing, permanent	
		finishing, decatising, impregnating,	
		mending and burling), provided	
		that 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 5902:		
	- Knitted or crocheted fabrics	Manufacture from (⁷):	
		- 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	Manufacture from chemical	
	filament yarn, containing more	materials	
	than 90 % by weight of textile		
	materials		
	- Other	Manufacture from yarn	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
5907	Textile fabrics otherwise	Manufacture from yarn
	impregnated, coated or covered;	or
	painted canvas being theatrical	Printing accompanied by at least
	scenery, studio back-cloths or the	two preparatory or finishing
	like	operations (such as scouring,
		bleaching, mercerising, heat
		setting, rasing, calendering, shrink
		resistance processing, permanent
		finishing, decatising, impregnating,
		mending and burling), provided
		that 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,	Manufacture from tubular knitted
	impregnated	gas-mantle fabric
	- Other	Manufacture from materials of any
		heading, except that of the product
5909 to 5911	Textile articles of a kind suitable	
	for industrial use:	
	- Polishing discs or rings other	Manufacture from yarn or waste
	than of felt of heading 5911	fabrics or rags of heading 6310
	- Woven fabrics, of a kind	Manufacture from (⁷):
	commonly used in papermaking	- coir yarn,
	or other technical uses, felted or	- the following materials:
	not, whether or not impregnated	yarn of
	or coated, tubular or endless with	polytetrafluoroethylene (⁸),
	single or multiple warp and/or	yarn, multiple, of polyamide,
	weft, or flat woven with multiple	coated impregnated or covered
	warp and/or weft of	with a phenolic resin,
	heading 5911	yarn of synthetic textile fibres
		of aromatic polyamides,
		obtained by polycondensation
		of <i>m</i> -phenylenediamine and
		isophthalic acid,

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
		monofil of
		polytetrafluoroethylene (⁸),
		yarn of synthetic textile fibres
		of poly(p-phenylene
		terephthalamide),
		glass fibre yarn, coated with
		phenol resin and gimped with
		acrylic yarn (⁸),
		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
	- Other	Manufacture from $(^7)$:
		- coir yarn,
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		processed for spinning, or
		- chemical materials or textile pulp
<u> </u>		
Chapter 60	Knitted or crocheted fabrics	Manufacture from (⁷):
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		processed for spinning, or
		- chemical materials or textile pulp

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
Chapter 61	Articles of apparel and clothing	
	accessories, knitted or crocheted:	
	- Obtained by sewing together or	Manufacture from yarn $\binom{7}{9}$
	otherwise assembling, two or	
	more pieces of knitted or	
	crocheted fabric which have been	
	either cut to form or obtained	
	directly to form	
	- Other	Manufacture from (⁷):
		- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		processed for spinning, or
		- chemical materials or textile pulp
ex Chapter 62	Articles of apparel and clothing	Manufacture from yarn (⁷) (⁹)
	accessories, not knitted or	
	crocheted; except for:	
ex 6202, ex 6204,	Women's, girls' and babies'	Manufacture from yarn (⁹)
ex 6206, ex 6209	clothing and clothing accessories	or
and ex 6211	for babies, embroidered	Manufacture from unembroidered
		fabric, provided that the value of
		the unembroidered fabric used does
		not exceed 40 % of the ex-works
		price of the product (⁹)
ex 6210 and	Fire-resistant equipment of fabric	Manufacture from yarn (⁹)
ex 6216	covered with foil of aluminised	or
	polyester	Manufacture from uncoated fabric,
		provided that the value of the
		uncoated fabric used does not
		exceed 40 % of the ex-works price
		of the product (⁹)

HS heading	Description of product	Working or processing, carried out on no	on-originating materials, which
		confers originatin	ng status
(1)	(2)	(3) or	(4)
6213 and 6214	Handkerchiefs, shawls, scarves,		
	mufflers, mantillas, veils and the		
	like:		
	- Embroidered	Manufacture from unbleached	
		single yarn $(^{7})$ $(^{9})$	
		or	
		Manufacture from unembroidered	
		fabric, provided that the value of	
		the unembroidered fabric used does	
		not exceed 40 % of the ex-works	
		price of the product (⁹)	
	- Other	Manufacture from unbleached	
		single yarn $(^{7}) (^{9})$	
		Or	
		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,	
		decatising, impregnating, mending	
		and burling), provided that the	
		value of all the unprinted goods of	
		headings 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 6212:		
	- Embroidered	Manufacture from yarn (⁹)	
		or	
		Manufacture from unembroidered	
		fabric, provided that the value of	
		the unembroidered fabric used does	
		not exceed 40 % of the ex-works	
		price of the product (⁹)	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
	- Fire-resistant equipment of fabric	Manufacture from yarn (⁹)
	covered with foil of aluminised	or
	polyester	Manufacture from uncoated fabric,
		provided that the value of the
		uncoated fabric used does not
		exceed 40 % of the ex-works price
		of the product (⁹)
	- Interlinings for collars and cuffs,	Manufacture:
	cut out	- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials used does not exceed
		40 % of the ex-works price of the
		product
	- Other	Manufacture from yarn (⁹)
ex Chapter 63	Other made-up textile articles;	Manufacture from materials of any
	sets; worn clothing and worn	heading, except that of the product
	textile articles; rags; except for:	
6301 to 6304	Blankets, travelling rugs, bed linen	
	etc.; curtains etc.; other furnishing	
	articles:	
	- Of felt, of nonwovens	Manufacture from (⁷):
		- natural fibres, or
		- chemical materials or textile pulp
	- Other:	
	Embroidered	Manufacture from unbleached
		single yarn $(^9)$ $(^{10})$
		or
		Manufacture from unembroidered
		fabric (other than knitted or
		crocheted), provided that the value
		of the unembroidered fabric used
		does not exceed 40 % of the ex-
		works price of the product
	Other	Manufacture from unbleached
		single yarn $\binom{9}{10}$

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
6305	Sacks and bags, of a kind used for	Manufacture from (⁷):
	the packing of goods	- natural fibres,
		- man-made staple fibres, not
		carded or combed or otherwise
		processed for spinning, or
		- chemical materials or textile pulp
6306	Tarpaulins, awnings and sunblinds;	
	tents; sails for boats, sailboards or	
	landcraft; camping goods:	
	- Of nonwovens	Manufacture from $(^{7}) (^{9})$:
		- natural fibres, or
		- chemical materials or textile pulp
	- Other	Manufacture from unbleached
		single yarn $\binom{7}{9}$
6307	Other made-up articles, including	Manufacture in which the value of
	dress patterns	all the materials used does not
		exceed 40 % of the ex-works price
		of the product
6308	Sets consisting of woven fabric	Each item in the set must satisfy
	and yarn, whether or not with	the rule which would apply to it if
	accessories, for making up into	it were not included in the set.
	rugs, tapestries, embroidered table	However, non-originating articles
	cloths or serviettes, or similar	may be incorporated, provided that
	textile articles, put up in packings	their total value does not exceed
	for retail sale	15 % of the ex-works price of the
		set
ex Chapter 64	Footwear, gaiters and the like;	Manufacture from materials of any
	parts of such articles; except for:	heading, except from assemblies of
		uppers affixed to inner soles or to
		other sole components of
		heading 6406
6406	Parts of footwear (including uppers	Manufacture from materials of any
	whether or not attached to soles	heading, except that of the product
	other than outer soles); removable	
	in-soles, heel cushions and similar	
	articles; gaiters, leggings and	
	similar articles, and parts thereof	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 65	Headgear and parts thereof; except	Manufacture from materials of any
	for:	heading, except that of the product
6505	Hats and other headgear, knitted or	Manufacture from yarn or textile
	crocheted, or made up from lace,	fibres (⁹)
	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	
ex Chapter 66	Umbrellas, sun umbrellas,	Manufacture from materials of any
	walking-sticks, seat-sticks, whips,	heading, except that of the product
	riding-crops, and parts thereof;	
	except for:	
6601	Umbrellas and sun umbrellas	Manufacture in which the value of
	(including walking-stick	all the materials used does not
	umbrellas, garden umbrellas and	exceed 50 % of the ex-works price
	similar umbrellas)	of the product
Chapter 67	Prepared feathers and down and	Manufacture from materials of any
	articles made of feathers or of	heading, except that of the product
	down; artificial flowers; articles of	
	human hair	
ex Chapter 68	Articles of stone, plaster, cement,	Manufacture from materials of any
	asbestos, mica or similar materials;	heading, except that of the product
	except for:	
ex 6803	Articles of slate or of agglomerated	Manufacture from worked slate
	slate	
ex 6812	Articles of asbestos; articles of	Manufacture from materials of any
	mixtures with a basis of asbestos	heading
	or of mixtures with a basis of	
	asbestos and magnesium carbonate	
ex 6814	Articles of mica, including	Manufacture from worked mica
	agglomerated or reconstituted	(including agglomerated or
	mica, on a support of paper,	reconstituted mica)
	paperboard or other materials	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
Chapter 69	Ceramic products	Manufacture from materials of any
		heading, except that of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any
		heading, except that of the product
ex 7003, ex 7004	Glass with a non-reflecting layer	Manufacture from materials of
and ex 7005		heading 7001
7006	Glass of heading 7003, 7004	
	or 7005, bent, edge-worked,	
	engraved, drilled, enamelled or	
	otherwise worked, but not framed	
	or fitted with other materials:	
	- Glass-plate substrates, coated	Manufacture from non-coated
	with a dielectric thin film, and of	glass-plate substrate of
	a semiconductor grade in	heading 7006
	accordance with SEMII-	
	standards (¹¹)	
	- Other	Manufacture from materials of
		heading 7001
7007	Safety glass, consisting of	Manufacture from materials of
	toughened (tempered) or laminated	heading 7001
	glass	
7008	Multiple-walled insulating units of	Manufacture from materials of
	glass	heading 7001
7009	Glass mirrors, whether or not	Manufacture from materials of
	framed, including rear-view	heading 7001
	mirrors	
7010	Carboys, bottles, flasks, jars, pots,	Manufacture from materials of any
	phials, ampoules and other	heading, except that of the product
	containers, of glass, of a kind used	or
	for the conveyance or packing of	Cutting of glassware, provided that
	goods; preserving jars of glass;	the total value of the uncut
	stoppers, lids and other closures, of	glassware used does not exceed
	glass	50 % of the ex-works price of the
		product

Description of product	Working or processing, carried out on non-originating materials, which
	confers originating status
(2)	(3) or (4)
Glassware of a kind used for table,	Manufacture from materials of any
kitchen, toilet, office, indoor	heading, except that of the product
decoration or similar purposes	or
(other than that of heading 7010	Cutting of glassware, provided that
or 7018)	the total value of the uncut
	glassware used does not exceed
	50 % of the ex-works price of the
	product
	or
	Hand-decoration (except silk-
	screen printing) of hand-blown
	glassware, provided that the total
	value of the hand-blown glassware
	used does not exceed 50 % of the
	ex-works price of the product
Articles (other than yarn) of glass	Manufacture from:
fibres	- uncoloured slivers, rovings, yarn
	or chopped strands, or
	- glass wool
Natural or cultured pearls, precious	Manufacture from materials of any
or semi-precious stones, precious	heading, except that of the product
metals, metals clad with precious	
metal, and articles thereof;	
imitation jewellery; coin; except	
for:	
Natural or cultured pearls, graded	Manufacture in which the value of
and temporarily strung for	all the materials used does not
convenience of transport	exceed 50 % of the ex-works price
-	of the product
Worked precious or semi-precious	Manufacture from unworked
stones (natural, synthetic or	precious or semi-precious stones
reconstructed)	
	(2) Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) Articles (other than yarn) of glass fibres Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: Natural or cultured pearls, graded and temporarily strung for convenience of transport Worked precious or semi-precious stones (natural, synthetic or

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
7106, 7108 and	Precious metals:	
7110		
	- Unwrought	Manufacture from materials of any
		heading, except those of
		headings 7106, 7108 and 7110
		or
		Electrolytic, thermal or chemical
		separation of precious metals of
		heading 7106, 7108 or 7110
		or
		Alloying of precious metals of
		heading 7106, 7108 or 7110 with
		each other or with base metals
	- Semi-manufactured or in powder	Manufacture from unwrought
	form	precious metals
ex 7107, ex 7109	Metals clad with precious metals,	Manufacture from metals clad with
and ex 7111	semi-manufactured	precious metals, unwrought
7116	Articles of natural or cultured	Manufacture in which the value of
	pearls, precious or semi-precious	all the materials used does not
	stones (natural, synthetic or	exceed 50 % of the ex-works price
	reconstructed)	of the product
7117	Imitation jewellery	Manufacture from materials of any
		heading, except that of the product
		Or
		Manufacture from base metal parts,
		not plated or covered with precious
		metals, provided that 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 from materials of any
		heading, except that of the product
7207	Semi-finished products of iron or	Manufacture from materials of
	non-alloy steel	heading 7201, 7202, 7203, 7204
		or 7205
7208 to 7216	Flat-rolled products, bars and rods,	Manufacture from ingots or other
	angles, shapes and sections of iron	primary forms of heading 7206
	or non-alloy steel	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished
		materials of heading 7207

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex 7218, 7219 to	Semi-finished products, flat-rolled	Manufacture from ingots or other
7222	products, bars and rods, angles,	primary forms of heading 7218
	shapes and sections of stainless	
	steel	
7223	Wire of stainless steel	Manufacture from semi-finished
		materials of heading 7218
ex 7224, 7225 to	Semi-finished products, flat-rolled	Manufacture from ingots or other
7228	products, hot-rolled bars and rods,	primary forms of heading 7206,
	in irregularly wound coils; angles,	7218 or 7224
	shapes and sections, of other alloy	
	steel; hollow drill bars and rods, of	
	alloy or non-alloy steel	
7229	Wire of other alloy steel	Manufacture from semi-finished
		materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any
		heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of
		heading 7206
7302	Railway or tramway track	Manufacture from materials of
	construction material of iron or	heading 7206
	steel, the following: rails, check-	
	rails and rack rails, switch blades,	
	crossing frogs, point rods and other	
	crossing pieces, sleepers (cross-	
	ties), fish-plates, chairs, chair	
	wedges, sole plates (base plates),	
	rail clips, bedplates, ties and other	
	material specialised for jointing or	
	fixing rails	
7304, 7305 and	Tubes, pipes and hollow profiles,	Manufacture from materials of
7306	of iron (other than cast iron) or	heading 7206, 7207, 7218 or 7224
	steel	
ex 7307	Tube or pipe fittings of stainless	Turning, drilling, reaming,
	steel (ISO No X5CrNiMo 1712),	threading, deburring and
	consisting of several parts	sandblasting of forged blanks,
		provided that the total value of the
		forged blanks used does not exceed
		35 % of the ex-works price of the

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
7308	Structures (excluding prefabricated	Manufacture from materials of any
	buildings of heading 9406) and	heading, except that of the product.
	parts of structures (for example,	However, welded angles, shapes
	bridges and bridge-sections, lock-	and sections of heading 7301 may
	gates, towers, lattice masts, roofs,	not be used
	roofing frameworks, 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	
ex 7315	Skid chain	Manufacture in which the value of
		all the materials of heading 7315
		used does not exceed 50 % of the
		ex-works price of the product
ex Chapter 74	Copper and articles thereof; except	Manufacture:
	for:	- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product
7401	Copper mattes; cement copper	Manufacture from materials of any
	(precipitated copper)	heading, except that of the product
7402	Unrefined copper; copper anodes	Manufacture from materials of any
	for electrolytic refining	heading, except that of the product
7403	Refined copper and copper alloys,	
	unwrought:	
	- Refined copper	Manufacture from materials of any
		heading, except that of the product
	- Copper alloys and refined copper	Manufacture from refined copper,
	containing other elements	unwrought, or waste and scrap of
		copper
7404	Copper waste and scrap	Manufacture from materials of any
		heading, except that of the product
7405	Master alloys of copper	Manufacture from materials of any
		heading, except that of the product
		neading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 75	Nickel and articles thereof; except	Manufacture:
	for:	- from materials of any heading,
		except that of the product, and
		- in which 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	Manufacture from materials of any
	and other intermediate products of	heading, except that of the product
	nickel metallurgy; unwrought	
	nickel; nickel waste and scrap	
ex Chapter 76	Aluminium and articles thereof;	Manufacture:
	except for:	- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product
7601	Unwrought aluminium	Manufacture:
		- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product
		or
		Manufacture by thermal or
		electrolytic treatment from
		unalloyed aluminium or waste and
		scrap of aluminium
7602	Aluminium waste or scrap	Manufacture from materials of any
		heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex 7616	Aluminium articles other than	Manufacture:
	gauze, cloth, grill, netting, fencing,	- from materials of any heading,
	reinforcing fabric and similar	except that of the product.
	materials (including endless bands)	However, gauze, cloth, grill,
	of aluminium wire, and expanded	netting, fencing, reinforcing
	metal of aluminium	fabric and similar materials
		(including endless bands) of
		aluminium wire, or expanded
		metal of aluminium may be used;
		and
		- in which 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	
	the HS	
ex Chapter 78	Lead and articles thereof; except	Manufacture:
	for:	- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product
7801	Unwrought lead:	
	- Refined lead	Manufacture from "bullion" or
		"work" lead
	- Other	Manufacture from materials of any
		heading, except that of the product.
		However, waste and scrap of
		heading 7802 may not be used
7802	Lead waste and scrap	Manufacture from materials of any
		heading, except that of the product
ex Chapter 79	Zinc and articles thereof; except	Manufacture:
	for:	- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
7901	Unwrought zinc	Manufacture from materials of any
		heading, except that of the product.
		However, waste and scrap of
		heading 7902 may not be used
7902	Zinc waste and scrap	Manufacture from materials of any
		heading, except that of the product
ex Chapter 80	Tin and articles thereof; except for:	Manufacture:
		- from materials of any heading,
		except that of the product, and
		- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product
8001	Unwrought tin	Manufacture from materials of any
		heading, except that of the product.
		However, waste and scrap of
		heading 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles	Manufacture from materials of any
	of tin	heading, except that of the product
Chapter 81	Other base metals; cermets;	
	articles thereof:	
	- Other base metals, wrought;	Manufacture in which the value of
	articles thereof	all the materials of the same
		heading as the product used does
		not exceed 50 % of the ex-works
		price of the product
	- Other	Manufacture from materials of any
		heading, except that of the product
ex Chapter 82	Tools, implements, cutlery, spoons	Manufacture from materials of any
	and forks, of base metal; parts	heading, except that of the product
	thereof of base metal; except for:	
8206	Tools of two or more of the	Manufacture from materials of any
	headings 8202 to 8205, put up in	heading, except those of
	sets for retail sale	headings 8202 to 8205. However,
		tools of headings 8202 to 8205 may
		be incorporated into the set,
		provided that their total value does
		not exceed 15 % of the ex-works
		price of the set

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
8207	Interchangeable tools for hand	Manufacture:
	tools, whether or not power-	- from materials of any heading,
	operated, or for machine-tools (for	except that of the product, and
	example, for pressing, stamping,	- in which the value of all the
	punching, tapping, threading,	materials used does not exceed
	drilling, boring, broaching, milling,	40 % of the ex-works price of the
	turning, or screwdriving),	product
	including dies for drawing or	
	extruding metal, and rock drilling	
	or earth boring tools	
8208	Knives and cutting blades, for	Manufacture:
	machines or for mechanical	- from materials of any heading,
	appliances	except that of the product, and
		- in which 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,	Manufacture from materials of any
	serrated or not (including pruning	heading, except that of the product.
	knives), other than knives of	However, knife blades and handles
	heading 8208	of base metal may be used
8214	Other articles of cutlery (for	Manufacture from materials of any
	example, hair clippers, butchers' or	heading, except that of the product.
	kitchen cleavers, choppers and	However, handles of base metal
	mincing knives, paper knives);	may be used
	manicure or pedicure sets and	
	instruments (including nail files)	
8215	Spoons, forks, ladles, skimmers,	Manufacture from materials of any
	cake-servers, fish-knives, butter-	heading, except that of the product.
	knives, sugar tongs and similar	However, handles of base metal
	kitchen or tableware	may be used
ex Chapter 83	Miscellaneous articles of base	Manufacture from materials of any
	metal; except for:	heading, except that of the product
ex 8302	Other mountings, fittings and	Manufacture from materials of any
	similar articles suitable for	heading, except that of the product.
	buildings, and automatic door	However, other materials of
	closers	heading 8302 may be used,
		provided that their total value does
		not exceed 20 % of the ex-works
		price of the product

HS heading	Description of product	Working or processing, carried out on non-originating mater	
		confers originating status	
(1)	(2)	(3) or (4)	
ex 8306	Statuettes and other ornaments, of	Manufacture from materials of any	
	base metal	heading, except that of the product.	
		However, other materials of	
		heading 8306 may be used,	
		provided that their total value does	
		not exceed 30 % of the ex-works	
		price of the product	
ex Chapter 84	Nuclear reactors, boilers,	Manufacture:	Manufacture in which the value of
	machinery and mechanical	- from materials of any heading,	all the materials used does not
	appliances; parts thereof; except	except that of the product, and	exceed 30 % of the ex-works price
	for:	- in which the value of all the	of the product
		materials used does not exceed	
		40 % of the ex-works price of the	
		product	
ex 8401	Nuclear fuel elements	Manufacture from materials of any	Manufacture in which the value of
		heading, except that of the	all the materials used does not
		product(¹²⁾	exceed 30 % of the ex-works price
			of the product
8402	Steam or other vapour generating	Manufacture:	Manufacture in which the value of
	boilers (other than central heating	- from materials of any heading,	all the materials used does not
	hot water boilers capable also of	except that of the product, and	exceed 25 % of the ex-works price
	producing low pressure steam);	- in which the value of all the	of the product
	super-heated water boilers	materials used does not exceed	
		40 % of the ex-works price of the	
		product	
8403 and ex 8404	Central heating boilers other than	Manufacture from materials of any	Manufacture in which the value of
	those of heading 8402 and	heading, except those of	all the materials used does not
	auxiliary plant for central heating	headings 8403 and 8404	exceed 40 % of the ex-works price
	boilers		of the product
8406	Steam turbines and other vapour	Manufacture in which the value of	
	turbines	all the materials used does not	
		exceed 40 % of the ex-works price	
		of the product	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which	
		confers originating status		
(1)	(2)	(3) 0	or (4)	
8407	Spark-ignition reciprocating or	Manufacture in which the value of		
	rotary internal combustion piston	all the materials used does not		
	engines	exceed 40 % of the ex-works price		
		of the product		
8408	Compression-ignition internal	Manufacture in which the value of		
	combustion piston engines (diesel	all the materials used does not		
	or semi-diesel engines)	exceed 40 % of the ex-works price		
		of the product		
8409	Parts suitable for use solely or	Manufacture in which the value of		
	principally with the engines of	all the materials used does not		
	heading 8407 or 8408	exceed 40 % of the ex-works price		
		of the product		
8411	Turbo-jets, turbo-propellers and	Manufacture:	Manufacture in which the value of	
	other gas turbines	- from materials of any heading,	all the materials used does not	
		except that of the product, and	exceed 25 % of the ex-works price	
		- in which the value of all the	of the product	
		materials used does not exceed		
		40 % 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	Manufacture:	Manufacture in which the value of	
	pumps	- from materials of any heading,	all the materials used does not	
		except that of the product, and	exceed 25 % of the ex-works price	
		- in which the value of all the	of the product	
		materials used does not exceed		
		40 % of the ex-works price of the		
		product		
ex 8414	Industrial fans, blowers and the	Manufacture:	Manufacture in which the value of	
	like	- from materials of any heading,	all the materials used does not	
		except that of the product, and	exceed 25 % of the ex-works price	
		- in which the value of all the	of the product	
		materials used does not exceed		
		40 % of the ex-works price of the		
		product		

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
8415	Air conditioning machines,	Manufacture in which the value of	
	comprising a motor-driven fan and	all the materials used does not	
	elements for changing the	exceed 40 % of the ex-works price	
	temperature and humidity,	of the product	
	including those machines in which		
	the humidity cannot be separately		
	regulated		
8418	Refrigerators, freezers and other	Manufacture:	Manufacture in which the value of
	refrigerating or freezing	- from materials of any heading,	all the materials used does not
	equipment, electric or other; heat	except that of the product,	exceed 25 % of the ex-works price
	pumps other than air conditioning	- in which the value of all the	of the product
	machines of heading 8415	materials used does not exceed	
		40 % of the ex-works price of the	
		product, and	
		- in which the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
ex 8419	Machines for wood, paper pulp,	Manufacture in which:	Manufacture in which the value of
	paper and paperboard industries	- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of the same	
		heading as the product used does	
		not exceed 25 % of the ex-works	
		price of the product	
8420	Calendering or other rolling	Manufacture in which:	Manufacture in which the value of
	machines, other than for metals or	- the value of all the materials used	all the materials used does not
	glass, and cylinders therefore	does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of the same	
		heading as the product used does	
		not exceed 25 % of the ex-works	
		price of the product	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	
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: from materials of any heading, except that of the product, and in which 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, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 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	
	- Other	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 40 % of the ex- works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile- extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex- works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 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	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
ex 8431	Parts suitable for use solely or	Manufacture in which the value of	
	principally with road rollers	all the materials used does not	
		exceed 40 % of the ex-works price	
		of the product	
8439	Machinery for making pulp of	Manufacture in which:	Manufacture in which the value of
	fibrous cellulosic material or for	- the value of all the materials used	all the materials used does not
	making or finishing paper or	does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
	paperboard	works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of the same	
		heading as the product used does	
		not exceed 25 % of the ex-works	
		price of the product	
8441	Other machinery for making up	Manufacture in which:	Manufacture in which the value of
	paper pulp, paper or paperboard,	- the value of all the materials used	all the materials used does not
	including cutting machines of all	does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
	kinds	works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of the same	
		heading as the product used does	
		not exceed 25 % of the ex-works	
		price of the product	
ex 8443	Printers, for office machines (for	Manufacture in which the value of	
	example automatic data processing	all the materials used does not	
	machines, word-processing	exceed 40 % of the ex-works	
	machines, etc.)	price of the product	
8444 to 8447	Machines of these headings for use	Manufacture in which the value of	
	in the textile industry	all the materials used does not	
		exceed 40 % of the ex-works price	
		of the product	
ex 8448	Auxiliary machinery for use with	Manufacture in which the value of	
	machines of headings 8444	all the materials used does not	
	and 8445	exceed 40 % of the ex-works price	
		of the product	
8452	Sewing machines, other than book-		
	sewing machines of heading 8440;		
	furniture, bases and covers		
	specially designed for sewing		
	machines; sewing machine		
	needles:		

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (4)
	- Sewing machines (lock stitch	Manufacture in which:	
	only) with heads of a weight not	- the value of all the materials used	
	exceeding 16 kg without motor	does not exceed 40 % of the ex-	
	or 17 kg with motor	works price of the product,	
		- the value of all the non-	
		originating materials used in	
		assembling the head (without	
		motor) does not exceed the value	
		of all the originating materials	
		used, and	
		- the thread-tension, crochet and	
		zigzag mechanisms used are	
		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	Manufacture in which the value of	
	their parts and accessories of	all the materials used does not	
	headings 8456 to 8466	exceed 40 % of the ex-works price	
		of the product	
8469 to 8472	Office machines (for example,	Manufacture in which the value of	
	typewriters, calculating machines,	all the materials used does not	
	automatic data processing	exceed 40 % of the ex-works price	
	machines, duplicating machines,	of the product	
	stapling machines)		
8480	Moulding boxes for metal foundry;	Manufacture in which the value of	
	mould bases; moulding patterns;	all the materials used does not	
	moulds for metal (other than ingot	exceed 50 % of the ex-works price	
	moulds), metal carbides, glass,	of the product	
	mineral materials, rubber or		
	plastics		
8482	Ball or roller bearings	Manufacture:	Manufacture in which the value of
		- from materials of any heading,	all the materials used does not
		except that of the product, and	exceed 25 % of the ex-works price
		- in which the value of all the	of the product
		materials used does not exceed	
		40 % of the ex-works price of the	
		product	

Description of product	Working or processing, carried out on non-originating materials, which
	confers originating status
(2)	(3) or (4)
Gaskets and similar joints of metal	Manufacture in which the value of
sheeting combined with other	all the materials used does not
material or of two or more layers	exceed 40 % of the ex-works price
of metal; sets or assortments of	of the product
gaskets and similar joints,	
dissimilar in composition, put up	
in pouches, envelopes or similar	
packings; mechanical seals	
- Machine tools for working any	Manufacture in which the value of
material by removal of material, by	all the materials used does not
laser or other light or photon beam,	exceed 40 % of the ex-works price
ultrasonic, electrodischarge,	of the product
electrochemical, electron beam,	
ionic-beam or plasma arc	
processes and parts and accessories	
thereof	
- machine tools (including presses)	
for working metal by bending,	
folding, straightening, flattening,	
and parts and accessories thereof	
- machine tools for working stone,	
ceramics, concrete, asbestos-	
cement or like mineral materials or	
for cold working glass and parts	
and accessories thereof	
- marking-out instruments which	
are pattern generating apparatus of	
a kind used for producing masks or	
reticles from photoresist coated	
substrates; parts and accessories	
thereof	
	 (2) 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 Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof machine tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass and parts and accessories thereof marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) 0	r (4)
	- moulds, injection or compression	Manufacture in which the value of	
	types	all the materials used does not	
		exceed 50 % of the ex-works price	
		of the product	
	- lifting, handing, loading or	Manufacture in which:	Manufacture in which the value of
	unloading machinery	- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of	
		heading 8431 used does not	
		exceed 10 % of the ex-works	
		price of the product	
8487	Machinery parts, not containing	Manufacture in which the value of	
	electrical connectors, insulators,	all the materials used does not	
	coils, contacts or other electrical	exceed 40 % of the ex-works price	
	features, not specified or included	of the product	
	elsewhere in this Chapter		
ex Chapter 85	Electrical machinery and	Manufacture:	Manufacture in which the value of
	equipment and parts thereof; sound	- from materials of any heading,	all the materials used does not
	recorders and reproducers,	except that of the product, and	exceed 30 % of the ex-works price
	television image and sound	- in which the value of all the	of the product
	recorders and reproducers, and	materials used does not exceed	
	parts and accessories of such	40 % of the ex-works price of the	
	articles; except for:	product	
8501	Electric motors and generators	Manufacture in which:	Manufacture in which the value of
	(excluding generating sets)	- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of	
		heading 8503 used does not	
		exceed 10 % of the ex-works	
		price of the product	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
8502	Electric generating sets and rotary	Manufacture in which:	Manufacture in which the value of
	converters	- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of	
		headings 8501 and 8503 used	
		does not exceed 10 % of the ex-	
		works price of the product	
ex 8504	Power supply units for automatic	Manufacture in which the value of	
	data-processing machines	all the materials used does not	
		exceed 40 % of the ex-works price	
		of the product	
ex 8517	Other apparatus for the	Manufacture in which:	Manufacture in which the value of
	transmission or reception of voice,	- the value of all the materials used	all the materials used does not
	images or other data, including	does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
	apparatus for communication in a	works price of the product, and	of the product
	wireless network (such as a local	-the value of all the non-originating	
	or wide area network), other than	materials used does not exceed	
	transmission or reception apparatus	the value of all the originating	
	of headings 8443,8525,8527 or	materials used	
	8528		
ex 8518	Microphones and stands therefor;	Manufacture in which:	Manufacture in which the value of
	loudspeakers, whether or not	- the value of all the materials used	all the materials used does not
	mounted in their enclosures; audio-	does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
	frequency electric amplifiers;	works price of the product, and	of the product
	electric sound amplifier sets	- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
8519	Sound recording and sound	Manufacture in which:	Manufacture in which the value of
	reproducing apparatus	- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- the value of all the non-	· ·
		originating materials used does	
		not exceed the value of all the	
		originating materials used	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) or (4)	
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, and - the value of all the non- originating materials used does not exceed the value of all the	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	originating materials used Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Discs, tapes, solid-state non- volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:		
	- Unrecorded discs, tapes, solid- state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding 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	
	- Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding 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, and -within the above limit, the value of all the materials of heading 8523 used does not exceed 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	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) or (4)	
	- Matrices and masters for the	Manufacture in which:	Manufacture in which the value of
	production of discs, but excluding	- the value of all the materials used	all the materials used does not
	products of Chapter 37;	does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of	
		heading 8523 used does not	
		exceed 10 % of the ex-works	
		price of the product	
	- Proximity cards and "smart	Manufacture:	Manufacture in which the value of
	cards" with two or more electronic	- from materials of any heading,	all the materials used does not
	integrated circuits	except that of the product, and	exceed 30 % of the ex-works price
		- in which the value of all the	of the product
		materials used does not exceed	-
		40 % of the ex-works price of the	
		product	
	- "Smart cards" with one electronic	Manufacture in which:	Manufacture in which the value of
	integrated circuit	- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of	
		headings 8541 and 8542 used	
		does not exceed 10 % of the ex-	
		works price of the product	
		or	
		The operation of diffusion, in	
		which integrated circuits are	
		formed on a semi-conductor	
		substrate by the selective	
		introduction of an appropriate	
		dopant, whether or not assembled	
		and/or tested in a country other	
		than those specified in Article 3	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
8525	Transmission apparatus for radio-	Manufacture in which:	Manufacture in which the value of
	broadcasting or television, whether	- the value of all the materials used	all the materials used does not
	or not incorporating reception	does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
	apparatus or sound recording or	works price of the product, and	of the product
	reproducing apparatus; television	- the value of all the non-	
	cameras, digital cameras and video	originating materials used does	
	camera recorders	not exceed the value of all the	
		originating materials used	
8526	Radar apparatus, radio	Manufacture in which:	Manufacture in which the value of
	navigational aid apparatus and	- the value of all the materials used	all the materials used does not
	radio remote control apparatus	does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
		works price of the product, and	of the product
		- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
8527	Reception apparatus for radio-	Manufacture in which:	Manufacture in which the value of
	broadcasting, whether or not	- the value of all the materials used	all the materials used does not
	combined, in the same housing,	does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
	with sound recording or	works price of the product, and	of the product
	reproducing apparatus or a clock	- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
8528	Monitors and projectors, not		
	incorporating television reception		
	apparatus; reception apparatus for		
	television, whether or not		
	incorporating radio-broadcast		
	receivers or sound or video		
	recording or reproducing		
	apparatus:		
		1	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
	- Monitors and projectors, not	Manufacture in which the value of	
	incorporating television reception	all the materials used does not	
	apparatus, of a kind solely or	exceed 40 % of the ex-works price	
	principally used in an automatic	of the product	
	data-processing system of heading		
	8471		
	- Other monitors and projectors,	Manufacture in which:	Manufacture in which the value of
	not incorporating television	- the value of all the materials used	all the materials used does not
	reception apparatus; reception	does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
	apparatus for television, whether or	works price of the product, and	of the product
	not incorporating radio broadcast	- the value of all the non-	
	receivers or sound or video	originating materials used does	
	recording or reproducing	not exceed the value of all the	
	apparatus;	originating materials used	
8529	Parts suitable for use solely or		
	principally with the apparatus of		
	headings 8525 to 8528:		
	- Suitable for use solely or	Manufacture in which the value of	
	principally with video recording or	all the materials used does not	
	reproducing apparatus	exceed 40 % of the ex-works price	
		of the product	
	- Suitable for use solely or	Manufacture:	Manufacture in which the value of
	principally with monitors and	- from materials of any heading,	all the materials used does not
	projectors, not incorporating	except that of the product, and	exceed 30 % of the ex-works price
	television reception apparatus, of a	-in which the value of all the	of the product
	kind solely or principally used in	materials used does not exceed	
	an automatic data-processing	40 % of the ex-works price of the	
	system of heading 8471	product	
	- Other	Manufacture in which:	Manufacture in which the value of
		- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
		works price of the product, and	of the product
		- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (4)
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex- works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 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
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V; connectors for optical fibres, optical fibre bundles or cables:		
	 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V Connectors for optical fibres, 	 Manufacture in which: the value of all the materials used does not exceed 40 % of the exworks price of the product, and within the above limit, the value of all the materials of heading 8538 used does not exceed 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
	optical fibre bundles or cables of plastics of ceramics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
	of copper	 Manufacture: from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
8537	Boards, panels, consoles, desks,	Manufacture in which:	Manufacture in which the value of
	cabinets and other bases, equipped	- the value of all the materials used	all the materials used does not
	with two or more apparatus of	does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
	heading 8535 or 8536, for electric	works price of the product, and	of the product
	control or the distribution of	- within the above limit, the value	
	electricity, including those	of all the materials of	
	incorporating instruments or	heading 8538 used does not	
	apparatus of Chapter 90, and	exceed 10 % of the ex-works	
	numerical control apparatus, other	price of the product	
	than switching apparatus of		
	heading 8517		
ex 8541	Diodes, transistors and similar	Manufacture:	Manufacture in which the value of
	semi-conductor devices, except	- from materials of any heading,	all the materials used does not
	wafers not yet cut into chips	except that of the product, and	exceed 25 % of the ex-works price
		- in which the value of all the	of the product
		materials used does not exceed	
		40 % of the ex-works price of the	
		product	
8542	Electronic integrated circuits		
	- Monolithic integrated circuits	Manufacture in which:	Manufacture in which the value of
		- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of	
		headings 8541 and 8542 used	
		does not exceed 10 % of the ex-	
		works price of the product	
		or	
		The operation of diffusion, in	
		which integrated circuits are	
		formed on a semi-conductor	
		substrate by the selective	
		introduction of an appropriate	
		dopant, whether or not assembled	
		and/or tested in a country other	
		than those specified in Article 3	

HS heading	Description of product	Working or processing, carried out on non-originating materials,		
		confers orig	originating status	
(1)	(2)	(3) 0	or (4)	
	- Multichips which are parts of	Manufacture in which the value of		
	machinery or apparatus, not	all the materials used does not		
	specified or included elsewhere	exceed 40 % of the ex-works price		
	in this Chapter	of the product		
	- Other	Manufacture in which:	Manufacture in which the value of	
		- the value of all the materials used	all the materials used does not	
		does not exceed 40 % of the ex-	exceed 25 % of the ex-works price	
		works price of the product, and	of the product	
		- within the above limit, the value		
		of all the materials of		
		headings 8541 and 8542 used		
		does not exceed 10 % of the ex-		
		works price of the product		
8544	Insulated (including enamelled or	Manufacture in which the value of		
	anodised) wire, cable (including	all the materials used does not		
	coaxial cable) and other insulated	exceed 40 % of the ex-works price		
	electric conductors, whether or not	of the product		
	fitted with connectors; optical fibre			
	cables, made up of individually			
	sheathed fibres, whether or not			
	assembled with electric conductors			
	or fitted with connectors			
8545	Carbon electrodes, carbon brushes,	Manufacture in which the value of		
	lamp carbons, battery carbons and	all the materials used does not		
	other articles of graphite or other	exceed 40 % of the ex-works price		
	carbon, with or without metal, of a	of the product		
	kind used for electrical purposes			
8546	Electrical insulators of any	Manufacture in which the value of		
	material	all the materials used does not		
		exceed 40 % of the ex-works price		
		of the product		

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (4)
8547	Insulating fittings for electrical	Manufacture in which the value of	
	machines, appliances or	all the materials used does not	
	equipment, being fittings wholly of	exceed 40 % of the ex-works price	
	insulating materials apart from any	of the product	
	minor components of metal (for		
	example, threaded sockets)		
	incorporated during moulding		
	solely for purposes of assembly,		
	other than insulators of		
	heading 8546; electrical conduit		
	tubing and joints therefor, of base		
	metal lined with insulating		
	material		
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		
	- Electronic microassemblies	Manufacture in which:	Manufacture in which the value of
		- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
		works price of the product, and	of the product
		- within the above limit, the value	
		of all the materials of	
		headings 8541 and 8542 used	
		does not exceed 10 % 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	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0.	r (4)
ex Chapter 86	Railway or tramway locomotives,	Manufacture in which the value of	
	rolling-stock and parts thereof;	all the materials used does not	
	railway or tramway track fixtures	exceed 40 % of the ex-works price	
	and fittings and parts thereof;	of the product	
	mechanical (including electro-		
	mechanical) traffic signalling		
	equipment of all kinds; except for:		
8608	Railway or tramway track fixtures	Manufacture:	Manufacture in which the value of
	and fittings; mechanical (including	- from materials of any heading,	all the materials used does not
	electromechanical) signalling,	except that of the product, and	exceed 30 % of the ex-works price
	safety or traffic control equipment	- in which the value of all the	of the product
	for railways, tramways, roads,	materials used does not exceed	
	inland waterways, parking	40 % of the ex-works price of the	
	facilities, port installations or	product	
	airfields; parts of the foregoing		
ex Chapter 87	Vehicles other than railway or	Manufacture in which the value of	
	tramway rolling-stock, and parts	all the materials used does not	
	and accessories thereof; except for:	exceed 40 % of the ex-works price	
		of the product	
8709	Works trucks, self-propelled, not	Manufacture:	Manufacture in which the value of
	fitted with lifting or handling	- from materials of any heading,	all the materials used does not
	equipment, of the type used in	except that of the product, and	exceed 30 % of the ex-works price
	factories, warehouses, dock areas	- in which the value of all the	of the product
	or airports for short distance	materials used does not exceed	
	transport of goods; tractors of the	40 % of the ex-works price of the	
	type used on railway station	product	
	platforms; parts of the foregoing		
	vehicles		
8710	Tanks and other armoured fighting	Manufacture:	Manufacture in which the value of
	vehicles, motorized, whether or not	- from materials of any heading,	all the materials used does not
	fitted with weapons, and parts of	except that of the product, and	exceed 30 % of the ex-works price
	such vehicles	- in which the value of all the	of the product
		materials used does not exceed	
		40 % of the ex-works price of the	
		product	
	1	1	1

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers originating status	
(1)	(2)	(3) 0	r (4)
8711	Motorcycles (including mopeds)		
	and cycles fitted with an auxiliary		
	motor, with or without side-cars;		
	side-cars:		
	- With reciprocating internal		
	combustion piston engine of a		
	cylinder capacity:		
	Not exceeding 50 cm ³	Manufacture in which:	Manufacture in which the value of
		- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 20 % of the ex-works price
		works price of the product, and	of the product
		- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
	Exceeding 50 cm ³	Manufacture in which:	Manufacture in which the value of
		- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 25 % of the ex-works price
		works price of the product, and	of the product
		- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
	- Other	Manufacture in which:	Manufacture in which the value of
		- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
ex 8712	Bicycles without ball bearings	Manufacture from materials of any	Manufacture in which the value of
		heading, except those of	all the materials used does not
		heading 8714	exceed 30 % of the ex-works price
			of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which		
		confers originating status		
(1)	(2)	(-) -	r (4)	
8715	Baby carriages and parts thereof	 Manufacture: from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the 	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	product Manufacture:	Manufacture in which the value of	
	vehicles, not mechanically propelled; parts thereof	 from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	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 from materials of any heading, except 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 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 from materials of any heading, except 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 from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	 Manufacture: from materials of any heading, except that of the product, and in which 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	Description of product	Working or processing, carried out on non-originating materials, whic confers originating status	
(1)	(2)	(3) 0	or (4)
9001	Optical fibres and optical fibre	Manufacture in which the value of	
	bundles; optical fibre cables other	all the materials used does not	
	than those of heading 8544; sheets	exceed 40 % of the ex-works price	
	and plates of polarizing material;	of the product	
	lenses (including contact lenses),		
	prisms, mirrors and other optical		
	elements, of any material,		
	unmounted, other than such		
	elements of glass not optically		
	worked		
9002	Lenses, prisms, mirrors and other	Manufacture in which the value of	
	optical elements, of any material,	all the materials used does not	
	mounted, being parts of or fittings	exceed 40 % of the ex-works price	
	for instruments or apparatus, other	of the product	
	than such elements of glass not		
	optically worked		
9004	Spectacles, goggles and the like,	Manufacture in which the value of	
	corrective, protective or other	all the materials used does not	
		exceed 40% of the ex-works price	
		of the product	
ex 9005	Binoculars, monoculars, other	Manufacture:	Manufacture in which the value of
	optical telescopes, and mountings	- from materials of any heading,	all the materials used does not
	therefor, except for astronomical	except that of the product,	exceed 30 % of the ex-works price
	refracting telescopes and	- in which the value of all the	of the product
	mountings therefor	materials used does not exceed	
		40 % of the ex-works price of the	
		product; and	
		- in which the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	

HS heading	Description of product		on non-originating materials, which	
(1)		(3) or (4)		
(1)			Manufacture in which the value of	
ex 9006	Photographic (other than	Manufacture:		
	cinematographic) cameras;	- from materials of any heading,	all the materials used does not	
	photographic flashlight apparatus	except that of the product,	exceed 30 % of the ex-works price	
	and flashbulbs other than	- in which the value of all the	of the product	
	electrically ignited flashbulbs	materials used does not exceed		
		40 % of the ex-works price of the		
		product, and		
		- in which the value of all the non-		
		originating materials used does		
		not exceed the value of all the		
		originating materials used		
9007	Cinematographic cameras and	Manufacture:	Manufacture in which the value of	
	projectors, whether or not	- from materials of any heading,	all the materials used does not	
	incorporating sound recording or	except that of the product,	exceed 30 % of the ex-works price	
	reproducing apparatus	- in which the value of all the	of the product	
		materials used does not exceed		
		40 % of the ex-works price of the		
		product, and		
		- in which the value of all the non-		
		originating materials used does		
		not exceed the value of all the		
		originating materials used		
9011	Compound optical microscopes,	Manufacture:	Manufacture in which the value of	
	including those for	- from materials of any heading,	all the materials used does not	
	photomicrography,	except that of the product,	exceed 30 % of the ex-works price	
	cinephotomicrography or	- in which the value of all the	of the product	
	microprojection	materials used does not exceed		
		40 % of the ex-works price of the		
		product, and		
		- in which the value of all the non-		
		originating materials used does		
		not exceed the value of all the		
		originating materials used		
ex 9014	Other navigational instruments and	Manufacture in which the value of		
	appliances	all the materials used does not		
		exceed 40 % of the ex-works price		
		of the product		

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (4)
9015	Surveying (including	Manufacture in which the value of	
	photogrammetrical surveying),	all the materials used does not	
	hydrographic, oceanographic,	exceed 40 % of the ex-works price	
	hydrological, meteorological or	of the product	
	geophysical instruments and		
	appliances, excluding compasses;		
	rangefinders		
9016	Balances of a sensitivity of 5 cg or	Manufacture in which the value of	
	better, with or without weights	all the materials used does not	
		exceed 40 % of the ex-works price	
		of the product	
9017	Drawing, marking-out or	Manufacture in which the value of	
	mathematical calculating	all the materials used does not	
	instruments (for example, drafting	exceed 40 % of the ex-works price	
	machines, pantographs,	of the product	
	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		
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	Manufacture from materials of any	Manufacture in which the value of
	dental appliances or dentists'	heading, including other materials	all the materials used does not
	spittoons	of heading 9018	exceed 40 % of the ex-works price
			of the product

HS heading	Description of product	0 1 0	on non-originating materials, which inating status	
(1)	(2)	(3) or (4)		
	- Other	Manufacture:	Manufacture in which the value of	
		 from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the 	all the materials used does not exceed 25 % of the ex-works price of the product	
		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: from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	 Manufacture: from materials of any heading, except that of the product, and in which 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		

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which		
		confers originating status			
(1)	(2)	(3) 0	or (4)		
9026	Instruments and apparatus for	Manufacture in which the value of			
	measuring or checking the flow,	all the materials used does not			
	level, pressure or other variables of	exceed 40 % of the ex-works price			
	liquids or gases (for example, flow	of the product			
	meters, level gauges, manometers,				
	heat meters), excluding				
	instruments and apparatus of				
	heading 9014, 9015, 9028 or 9032				
9027	Instruments and apparatus for	Manufacture in which the value of			
	physical or chemical analysis (for	all the materials used does not			
	example, polarimeters,	exceed 40 % of the ex-works price			
	refractometers, spectrometers, gas	of the product			
	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				
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:	Manufacture in which the value of		
		- the value of all the materials used	all the materials used does not		
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price		
		works price of the product, and	of the product		
		- the value of all the non-			
		originating materials used does			
		not exceed the value of all the			
		originating materials used			

(2) evolution counters, production punters, taximeters, mileometers, edometers and the like; speed dicators and tachometers, other an those of heading 9014 • 9015; stroboscopes	confers originating status (3) or (4) Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Image: Colspan="2">Colspan="2" Colspan="2">Colspan="2">Colspan="2" Colspan="2">Colspan="2">Colspan="2" Colspan="2">Colspan="2" Colspan="2">Colspan="2" Colspan="2">Colspan="2" Colspan="2">Colspan="2" Colspan="2">Colspan="2" Colspan="2">Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspa="2" Colspan="2"
evolution counters, production punters, taximeters, mileometers, edometers and the like; speed dicators and tachometers, other an those of heading 9014	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price
bunters, taximeters, mileometers, edometers and the like; speed dicators and tachometers, other ian those of heading 9014	all the materials used does not exceed 40 % of the ex-works price
edometers and the like; speed dicators and tachometers, other an those of heading 9014	exceed 40 % of the ex-works price
dicators and tachometers, other an those of heading 9014	1
an those of heading 9014	of the product
Ũ	
9015; stroboscopes	
scilloscopes, spectrum analysers	Manufacture in which the value of
nd other instruments and	all the materials used does not
pparatus for measuring or	exceed 40 % of the ex-works price
necking electrical quantities,	of the product
cluding meters of heading 9028;	
struments and apparatus for	
easuring or detecting alpha, beta,	
amma, X-ray, cosmic or other	
nizing radiations	
leasuring or checking	Manufacture in which the value of
struments, appliances and	all the materials used does not
achines, not specified or included	exceed 40 % of the ex-works price
sewhere in this chapter; profile	of the product
rojectors	
utomatic regulating or	Manufacture in which the value of
ontrolling instruments and	all the materials used does not
oparatus	exceed 40 % of the ex-works price
	of the product
arts and accessories (not specified	Manufacture in which the value of
included elsewhere in this	all the materials used does not
napter) for machines, appliances,	exceed 40 % of the ex-works price
struments or apparatus of	of the product
hapter 90	
locks and watches and parts	Manufacture in which the value of
ereof; except for:	all the materials used does not
	exceed 40 % of the ex-works price
	of the product
	d other instruments and paratus for measuring or ecking electrical quantities, cluding meters of heading 9028; struments and apparatus for easuring or detecting alpha, beta, mma, X-ray, cosmic or other nizing radiations easuring or checking struments, appliances and achines, not specified or included where in this chapter; profile ojectors atomatic regulating or ntrolling instruments and paratus rts and accessories (not specified included elsewhere in this apter) for machines, appliances, struments or apparatus of apter 90 ooks and watches and parts

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which
		confers origi	inating status
(1)	(2)	(3) 0	r (4)
9105	Other clocks	Manufacture in which:	Manufacture in which the value of
		- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
9109	Clock movements, complete and	Manufacture in which:	Manufacture in which the value of
	assembled	- the value of all the materials used	all the materials used does not
		does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
		works price of the product, and	of the product
		- the value of all the non-	
		originating materials used does	
		not exceed the value of all the	
		originating materials used	
9110	Complete watch or clock	Manufacture in which:	Manufacture in which the value of
	movements, unassembled or partly	- the value of all the materials used	all the materials used does not
	assembled (movement sets);	does not exceed 40 % of the ex-	exceed 30 % of the ex-works price
	incomplete watch or clock	works price of the product, and	of the product
	movements, assembled; rough	- within the above limit, the value	
	watch or clock movements	of all the materials of	
		heading 9114 used does not	
		exceed 10 % of the ex-works	
		price of the product	
9111	Watch cases and parts thereof	Manufacture:	Manufacture in which the value of
	-	- from materials of any heading,	all the materials used does not
		except that of the product, and	exceed 30 % of the ex-works price
		- in which the value of all the	of the product
		materials used does not exceed	
		40 % of the ex-works price of the	
		product	
9112	Clock cases and cases of a similar	Manufacture:	Manufacture in which the value of
	type for other goods of this	- from materials of any heading,	all the materials used does not
	chapter, and parts thereof	except that of the product, and	exceed 30 % of the ex-works price
		- in which the value of all the	of the product
		materials used does not exceed	*
		40 % of the ex-works price of the	
		product	
		r-same	

HS heading	Description of product	Working or processing, carried out	on non-originating materials, which		
		confers originating status			
(1)	(2)	(3) 0	or (4)		
9113	Watch straps, watch bands and				
	watch bracelets, and parts thereof:				
	- Of base metal, whether or not	Manufacture in which the value of			
	gold- or silver-plated, or of metal	all the materials used does not			
	clad with precious metal	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	Manufacture in which the value of			
	accessories of such articles	all the materials used does not			
		exceed 40 % of the ex-works price			
		of the product			
Chapter 93	Arms and ammunition; parts and	Manufacture in which the value of			
	accessories thereof	all the materials used does not			
		exceed 50 % of the ex-works price			
		of the product			
ex Chapter 94	Furniture; bedding, mattresses,	Manufacture from materials of any	Manufacture in which the value of		
	mattress supports, cushions and	heading, except that of the product	all the materials used does not		
	similar stuffed furnishings; lamps		exceed 40 % of the ex-works price		
	and lighting fittings, not elsewhere		of the product		
	specified or included; illuminated				
	signs, illuminated name-plates and				
	the like; prefabricated buildings;				
	except for:				
ex 9401 and	Base metal furniture, incorporating	Manufacture from materials of any	Manufacture in which the value of		
ex 9403	unstuffed cotton cloth of a weight	heading, except that of the product	all the materials used does not		
	of 300 g/m ² or less	or	exceed 40 % of the ex-works price		
		Manufacture from cotton cloth	of the product		
		already made up in a form ready			
		for use with materials of			
		heading 9401 or 9403, provided			
		that:			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
		- the value of the cloth does not
		exceed 25 % of the ex-works
		price of the product, and
		- all the other materials used are
		originating and are classified in a
		heading other than heading 9401
		or 9403
9405	Lamps and lighting fittings	Manufacture in which the value of
	including searchlights and	all the materials used does not
	spotlights and parts thereof, not	exceed 50 % of the ex-works price
	elsewhere specified or included;	of the product
	illuminated signs, illuminated	
	name-plates and the like, having a	
	permanently fixed light source, and	
	parts thereof not elsewhere	
	specified or included	
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;	Manufacture from materials of any
	parts and accessories thereof;	heading, except that of the product
	except for:	
ex 9503	Other toys; reduced-size ("scale")	Manufacture:
	models and similar recreational	- from materials of any heading,
	models, working or not; puzzles of	except that of the product, and
	all kinds	- in which 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 from materials of any
		heading, except that of the product.
		However, roughly-shaped blocks
		for making golf-club heads may be
		used

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
ex Chapter 96	Miscellaneous manufactured	Manufacture from materials of any
	articles; except for:	heading, except that of the product
ex 9601 and	Articles of animal, vegetable or	Manufacture from "worked"
ex 9602	mineral carving materials	carving materials of the same
		heading as the product
ex 9603	Brooms and brushes (except for	Manufacture in which the value of
	besoms and the like and brushes	all the materials used does not
	made from marten or squirrel hair),	exceed 50 % of the ex-works price
	hand-operated mechanical floor	of the product
	sweepers, not motorized, paint	
	pads and rollers, squeegees and	
	mops	
9605	Travel sets for personal toilet,	Each item in the set must satisfy
	sewing or shoe or clothes cleaning	the rule which would apply to it if
		it were not included in the set.
		However, non-originating articles
		may be incorporated, provided that
		their total value does not exceed
		15% of the ex-works price of the
		set
9606	Buttons, press-fasteners, snap-	Manufacture:
	fasteners and press-studs, button	- from materials of any heading,
	moulds and other parts of these	except that of the product, and
	articles; button blanks	- in which the value of all the
		materials used does not exceed
		50 % of the ex-works price of the
		product
9608	Ball-point pens; felt-tipped and	Manufacture from materials of any
	other porous-tipped pens and	heading, except that of the product.
	markers; fountain pens, stylograph	However, nibs or nib-points of the
	pens and other pens; duplicating	same heading as the product may
	stylos; propelling or sliding	be used
	pencils; pen-holders, pencil-	
	holders and similar holders; parts	
	(including caps and clips) of the	
	foregoing articles, other than those	
	of heading 9609	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which
		confers originating status
(1)	(2)	(3) or (4)
9612	Typewriter or similar ribbons,	Manufacture:
	inked or otherwise prepared for	- from materials of any heading,
	giving impressions, whether or not	except that of the product, and
	on spools or in cartridges; ink-	- in which the value of all the
	pads, whether or not inked, with or	materials used does not exceed
	without boxes	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 9613
		used does not exceed 30 % of the
		ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped
		blocks
Chapter 97	Works of art, collectors' pieces and	Manufacture from materials of any
	antiques	heading, except that of the product

- (1) For the special conditions relating to "specific Processes", see Introductory Notes 7.1 and 7.3.
- (2) For the special conditions relating to "specific Processes", see Introductory Notes 7.2.
- (3) 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 manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- (4) A "group" is regarded as any part of the heading separated from the rest by a semicolon.
- (5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within heading 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (6) 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%.
- (7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (9) See Introductory Note 6.
- (10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (11) SEMI Semiconductor Equipment and Materials Institute Incorporated.
- ⁽¹²⁾ This rule shall apply until 31.12.2005.

ANNEX III a

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

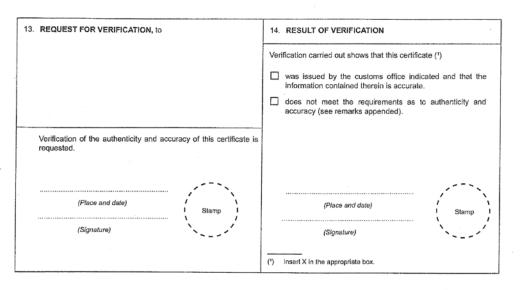
Printing instructions

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

2. The competent authorities of the Contracting Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall 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.

	Exporter (Name, full address, country)		EUR.1 No	A 000.000
		S	ee notes overleaf befo	ore completing this form.
			d in preferential trad	
_			ar	nd
	Consignee (Name, full address, country) (Optional)			roups of countries or territories)
		 Country, group territory in whi considered as 	ch the products are	 Country, group of countries or territory of destination
		. · · ·		
	Transport details (Optional)	7. Remarks		
		-		
3.	Item number; Marks and numbers; Number and I Description of goods	ind of packages (1);	 Gross mass (kg other measure m³, etc.)) or 10. Invoices litres, (Optional)
			-	
1.	CUSTOMS ENDORSEMENT		12. DECLARATIO	N BY THE EXPORTER
	Declaration certified		above meet the	ned, declare that the goods described e conditions required for the issue of this
	Export document (2) Form No		certificate	
	Porm		14 A.	
	Customs office	t Stamp I		
	Issuing country or territory	· ·		
				(Place and date)
	(Place and date)			
	(Place and date) (Signature) If goods are not packed, indicate number of articles or stat			(Signaturə)

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NOTES

- Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
- 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.

Exporter (Name, full address, country	y)	EUR.1 No A 000.000				
		See notes overleaf before completing this form. 2. Application for a certificate to be used in preferential trade between				
	2. Application f					
			ind			
 Consignee (Name, full address, coun (Optional) 		(Insert appropriate countries or groups of countries or territories)				
	territory in w	up of countries or hich the products od as originating	5. Country, gra territory of t	oup of countries or lestination		
5. Transport details (Optional)	7. Remarks					
8. Item number; Marks and numbers; Marks an	Number and kind of packages (†	9. Gross mass (k other measure m³, etc.)		voices ptional)		
n An An A						
			2			

APPLICATION FOR A MOVEMENT CERTIFICATE

DECLARATION BY THE EXPORTER

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

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

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

SUBMIT the following supporting documents (¹):

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

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

.

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

ANNEX III b

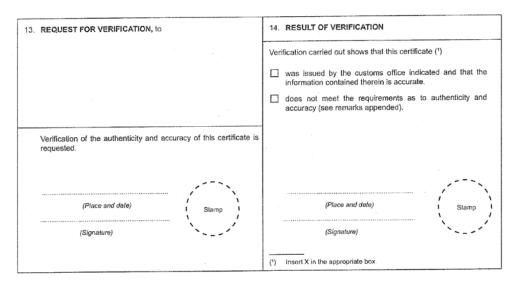
SPECIMENS OF MOVEMENT CERTIFICATE EUR-MED AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR-MED

Printing instructions

- Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
- 2. The competent authorities of the Contracting Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall 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.

	See notes overleaf before completing this form.			
	S	ee notes overleaf befor	re completing this form.	
		ed in preferential trade	e between	
		and	d	
 Consignee (Name, full address, country) (Optional) 			oups of countries or territo	
	 Country, group territory in whi considered as 	ch the products are	5. Country, group of a territory of destina	countries o tion
			•	
6. Transport details (Optional)	7. Remarks			
		pplied with ountry/countries)		
	No cumulatio (Insert X in the	n applied. appropriate box)		
 Item number; Marks and numbers; Number and kin Description of goods 	ind of packages (1);	 Gross mass (kg) other measure (li m³, etc.) 		
11. CUSTOMS ENDORSEMENT	-	12. DECLARATION	BY THE EXPORTER	
Declaration certified		I, the undersigne	ed, declare that the goods conditions required for the	described
Export document (2) FormNo		certificate.		
Of	J Stamp			
Customs office		-		
Issuing country or territory	`~_~^			
(Place and date)			(Place and date)	
(Signature)			(Signature)	
(orgitentite)			1	
 If goods are not packed, indicate number of articles or state Compilee only where the regulations of the exporting country 	in bulk as appropriate.			

MOVEMENT CERTIFICATE



NOTES

- Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
- 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.

	Exporter (Name, full address, country)		EUR-MED No A 000.000					
			See notes overleaf before completing this form.					
		2.				referential trade between		
				a	nd			
3.	Consignee (Name, full address, country) (Optional)		(Insert appropriate countries or groups of countries or territories)					
		4.	territory in wh	p of countries or ich the products d as originating	5. Co terr	untry, group of countries c ritory of destination		
	Transport details (Optional)	7.	Remarks					
			(name of the o	pplied with ountry/countries) n applied. appropriate box)				
	Item number; Marks and numbers; Number and	kind o	f packages (1),	9. Gross mass (kg	a) or	10. Invoices		
	Description of goods			other measure m³, etc.)	(litres,	(Optional)		
				-				

APPLICATION FOR A MOVEMENT CERTIFICATE

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf, DECLARE that the goods meet the conditions required for the issue of the attached certificate;

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

SUBMIT the following supporting documents (¹):

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

REQUEST the issue of the attached certificate for these goods.

(Place and date) (Signature)

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

ANNEX IVa

TEXT OF THE ORIGIN DECLARATION

The origin 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.

Albanian version

Eksportuesi i produkteve të mbuluara nga ky dokument (autorizim doganor Nr.⁽¹⁾) deklaron që përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjine preferenciale⁽²⁾.

Bosnian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porijekla.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № …⁽¹⁾) декларира, че освен където ясно е отбелязано друго, тези продукти са с … преференциален произход ⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° $\dots^{(1)}$) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial $\dots^{(2)}$.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br.⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog podrijetla.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení $\dots^{(1)}$) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v $\dots^{(2)}$.

Danish version

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

German version

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

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. $...^{(1)}$) deklareerib, et need tooted on $...^{(2)}$ 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. $...^{(1)}$) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής $...^{(2)}$.

English version

The exporter of the products covered by this document (customs authorization No $\dots^{(1)}$) declares that, except where otherwise clearly indicated, these products are of $\dots^{(2)}$ preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° $...^{(1)}$) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle $...^{(2)}$.

Italian version

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

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

Version of the former Yugoslav Republic of Macedonia

Извозникот на производите што ги покрива овој документ (царинско одобрение бр.⁽¹⁾) изјавува дека, освен ако тоа не е јасно поинаку назначено, овие производи се со⁽²⁾ преференцијално потекло.

Maltese version

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

Montenegrin version

Извозник производа обухваћених овом исправом (царинско овлашћење бр.⁽¹⁾) изјављује да су, осим ако је то другачије изричито наведено, ови производи⁽²⁾ преференцијалног поријекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porijekla.

Dutch version

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

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr $\dots^{(1)}$) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają $\dots^{(2)}$ preferencyjne pochodzenie.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n° $^{(1)}$), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... $^{(2)}$.

Romanian version

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

Serbian version

Извозник производа обухваћених овом исправом (царинско овлашћење бр.⁽¹⁾) изјављује да су, осим ако је то другачије изричито наведено, ови производи⁽²⁾ преференцијалног порекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porekla.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št $\dots^{(1)}$) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno $\dots^{(2)}$ poreklo.

Slovak version

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

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita ⁽²⁾.

Swedish version

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

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوئيقة (التصريــح الجمركـي رقـم(1)) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من(2).

Hebrew version

היצואן של הטובין המכוסים במסמר זה (אישור מכס מס'.....¹) מצהיר כי מקורם של הטובין ה.....² הללו מועדף, מלבד אם צויין אחרת במפורש.

Faeroese version

Ùtflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ...⁽¹⁾) váttar, at um ikki nakað annað er tilskilað, eru hesar vørur upprunavørur ...⁽²⁾.

Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr $\dots^{(1)}$), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af \dots fríðindauppruna ⁽²⁾.

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjons nr ...⁽¹⁾) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... preferanseopprinnelse ⁽²⁾.

Turkish version

İşbu belge (gümrük onay No: ...⁽¹⁾) kapsamındaki maddelerin ihracatçısı aksi açıkça belirtilmedikçe, bu maddelerin ... tercihli menşeli ⁽²⁾ maddeler olduğunu beyan eder.

ქართული ვერსია

"ამ საბუთით (საბაჟოს მიერ გაცემული უფლებამოსილების N…⁽¹⁾) წარმოდგენილი საქონლის ექსპორტიორი აცხადებს, რომ ეს საქონელი არის …⁽²⁾ შეღავათიანი/პრეფერენციალური წარმოშობის თუ სხვა რამ არ არის პირდაპირ მითითებული".

(Place and date)

(4)

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the origin declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out, by means of the symbol "CM".
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) 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 IVb

TEXT OF THE ORIGIN DECLARATION EUR-MED

The origin declaration EUR-MED, 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.

Albanian version

Eksportuesi i produkteve të mbuluara nga ky dokument (autorizim doganor Nr.⁽¹⁾) deklaron që përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjine preferenciale.....⁽²⁾.

- cumulation applied with (name of the country/countries)

- no cumulation applied ⁽³⁾

Bosnian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porijekla.

- cumulation applied with (name of the country/countries)

- no cumulation applied ⁽³⁾

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № …⁽¹⁾) декларира, че освен където ясно е отбелязано друго, тези продукти са с … преференциален произход ⁽²⁾.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° $\dots^{(1)}$.) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial $\dots^{(2)}$.

- cumulation applied with(name of the country/countries)

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br.⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog podrijetla. - cumulation applied with (name of the country/countries)

- no cumulation applied ⁽³⁾

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě

zřetelně označených mají tyto výrobky preferenční původ v ...⁽²⁾.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. $\dots^{(1)}$), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i $\dots^{(2)}$.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben.

präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Estonian version

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

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ΄αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής $\dots^{(2)}$.

- cumulation applied with(name of the country/countries)

English version

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin. - cumulation applied with(name of the country/countries) - no cumulation applied ⁽³⁾

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle $\dots^{(2)}$.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Italian version

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

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, iznemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no $\dots^{(2)}$. - cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

- cumulation applied with(name of the country/countries)

Version of the former Yugoslav Republic of Macedonia

Извозникот на производите што ги покрива овој документ (царинско одобрение бр.⁽¹⁾) изјавува дека, освен ако тоа не е јасно поинаку назначено, овие производи се со⁽²⁾ преференцијално потекло.

- cumulation applied with (name of the country/countries)

- no cumulation applied ⁽³⁾

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, ħlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriģini preferenzjali ...⁽²⁾. - cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Montenegrin version

Извозник производа обухваћених овом исправом (царинско овлашћење бр.⁽¹⁾) изјављује да су, осим ако је то другачије изричито наведено, ови производи⁽²⁾ преференцијалног поријекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porijekla.

- cumulation applied with (name of the country/countries)

- no cumulation applied ⁽³⁾

Dutch version

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

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr …⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają …⁽²⁾ preferencyjne pochodzenie. - cumulation applied with ……..(name of the country/countries)

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n°. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²⁾.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Romanian version

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

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Serbian version

Извозник производа обухваћених овом исправом (царинско овлашћење бр.⁽¹⁾) изјављује да су, осим ако је то другачије изричито наведено, ови производи⁽²⁾ преференцијалног порекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porekla.

- cumulation applied with (name of the country/countries)

- no cumulation applied ⁽³⁾

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št $\dots^{(1)}$) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno $\dots^{(2)}$ poreklo.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia $\dots^{(1)}$) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v $\dots^{(2)}$.

- cumulation applied with(name of the country/countries)

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita⁽²⁾. - cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung⁽²⁾. - cumulation applied with(name of the country/countries) - no cumulation applied ⁽³⁾

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريــح الجمركـي رقـم (1)) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من(2).

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Hebrew version

היצואן של הטובין המכוסים במסמך זה (אישור מכס מס'.....¹) מצהיר כי מקורם של הטובין ה.....² הללו מועדף, מלבד אם צויין אחרת במפורש.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Faeroese version

Ùtflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ...⁽¹⁾) váttar, at um ikki nakað annað er tilskilað, eru hesar vørur upprunavørur ...⁽²⁾.

- cumulation applied with(name of the country/countries)

- no cumulation applied ⁽³⁾

Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr ...⁽¹⁾), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af ... fríðindauppruna⁽²⁾.

- cumulation applied with(name of the country/countries)

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjons nr $\dots^{(1)}$) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... preferanseopprinnelse ⁽²⁾. - cumulation applied with(name of the country/countries) - no cumulation applied ⁽³⁾

Turkish version

İşbu belge (gümrük onay No: $\dots^{(1)}$) kapsamındaki maddelerin ihracatçısı aksi açıkça					
belirtilmedikçe, bu maddelerin tercihli menşeli ⁽²⁾ maddeler olduğunu beyan eder.					
- cumulation applied with(name of the country/countries)					
- no cumulation applied ⁽³⁾					
	(4)				
(Place and date)					
	(5)				

Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- Origin of products to be indicated. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the (2) exporter must clearly indicate them in the document on which the declaration is made out, by means of the symbol "CM".
- (3) Complete and delete where necessary.
- (4) These indications may be omitted if the information is contained on the document itself.
- (5) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

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ANNEX V

List of Contracting Parties which do not apply provisions on partial drawback as provided for in article 14(7) of this Appendix

- 1. The European Union,
- 2. The EFTA States,
- 3. The Republic of Turkey,
- 4. The State of Israel,
- 5. The Faroe Islands,
- 6. The participants in the European Union's Stabilisation and Association Process.

<u>Appendix II</u>

SPECIAL PROVISIONS

DEROGATING FROM THE PROVISIONS LAID DOWN IN APPENDIX I

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ARTICLE 1

The Contracting Parties may apply in their bilateral trade special provisions derogating from the provisions laid down in Appendix I.

Those special provisions are laid down in the Annexes to this Appendix.

ARTICLE 2

Goods originating in Ceuta and Melilla, Andorra and San Marino shall be treated as originating products in diagonal trade as referred to in Article 3 of Appendix I, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

ANNEX I

Trade between the European Union and the participants in the European Union's Stabilisation and Association Process

ARTICLE 1

The products listed below shall be excluded from cumulation provided for in Article 3 of Appendix I, if:

- (a) the country of final destination is the European Union, and:
 - the materials used in the manufacture of these products are originating in any of the participants in the European Union's Stabilisation and Association Process; or
 - (ii) these products have acquired their origin on the basis of working or processing carried out in any of the participants in the European Union's Stabilisation and Association Process; or

- (b) the country of final destination is any of the participants in the European Union's Stabilisation and Association Process, and:
 - the materials used in the manufacture of these products are originating in the European Union; or
 - (ii) these products have acquired their origin on the basis of working or processing carried out in the European Union.

CN-Code	Description
1704 90 99	Other sugar confectionery, not containing cocoa
1806 10 30	Chocolate and other food preparations containing cocoa
1806 10 90	- Cocoa powder, containing added sugar or sweetening matter:
	Containing 65% or more but less than 80% by weight of sucrose
	(including invert sugar expressed as sucrose) or isoglucose expressed as
	sucrose
	Containing 80% or more by weight of sucrose (including invert sugar
	expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	- Other food preparations containing cocoa in block, slabs or bars
	weighing more than 2 kg or in liquid, paste, powder, granular or other
	bulk form in containers or immediate packaging of a content exceeding
	2 kg
	Other
	Other

CN-Code	Description
1901 90 99	Malt extract, 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
	- Other
	Other (than malt extract)
	Other
2101 12 98	Other preparations with a basis of coffee
2101 20 98	Other preparations with a basis of tea or mate
2106 90 59	Food preparations not elsewhere specified or included
	- Other
	Other
2106 90 98	Food preparations not elsewhere specified or included:
	- Other (than protein concentrates and textured protein substances)
	Other
	Other

CN-Code	Description
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic
	solutions) with a basis of one or more of these substances, of a kind used
	as raw materials in industry; other preparations based on odoriferous
	substances, of a kind used for the manufacture of beverages:
	-Of a kind used in the food or drink industries
	Of the type used in the drink industries:
	Preparations containing all flavouring agents characterizing a
	beverage:
	Of an actual alcoholic strength by volume exceeding 0.5%
	Other:
	Containing no milkfats, sucrose, isoglucose, glucose, or starch or
	containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose,
	5% glucose or starch
	Other

ANNEX II

Trade between the European Union and the People's Democratic Republic of Algeria

ARTICLE 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

ARTICLE 2

Cumulation in the European Union

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco, or Tunisia shall be considered as having been carried out in the European Union when the products obtained undergo subsequent working or processing in the European Union. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in the European Union only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Cumulation in Algeria

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in the European Union, in Morocco or Tunisia shall be considered as having been carried out in Algeria when the products obtained undergo subsequent working or processing in Algeria. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Algeria only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

ARTICLE 4

Proofs of origin

- 1. Without prejudice to Article 16(4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of Algeria if the products concerned can be considered as products originating in the European Union or in Algeria, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.
- Without prejudice to Article 21(2) and (3) of Appendix I, an origin declaration may be made out if the products concerned can be considered as products originating in the European Union or in Algeria, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Supplier's declarations

- When a movement certificate EUR.1 is issued, or an origin declaration is made out, in the European Union or Algeria for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or the European Union which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.
- 2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or the European Union by the goods concerned for the purpose of determining whether the products in the manufacture of which those goods are used, may be considered as products originating in the European Union or Algeria and fulfil the other requirements of Appendix I.
- 3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex A on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or the European Union is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a "long-term supplier's declaration").

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex B and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall 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 that declaration is correct.

ARTICLE 6

Supporting documents

Supplier's declarations proving the working or processing undergone in the European Union, Algeria, Morocco or Tunisia by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16(3) and 21(5) of Appendix I and Article 5(6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in the European Union or in Algeria and fulfil the other requirements of Appendix I.

ARTICLE 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents to which that declaration is annexed as well as the documents referred to in Article 5 (6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

ARTICLE 8

Administrative cooperation

In order to ensure the proper application of this Annex, the European Union and Algeria shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

ARTICLE 9

Verification of supplier's declarations

 Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document. 2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

- 3. The verification shall be carried out by the customs authorities of the country where the supplier's declaration or the long-term supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.
- 4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

Sanctions

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 11

Free zones

- 1. The European Union and Algeria shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
- 2. By way of derogation from paragraph 1, when products originating in the European Union or Algeria 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 Convention.

ANNEX III

Trade between the European Union and the Kingdom of Morocco

ARTICLE 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

ARTICLE 2

Cumulation in the European Union

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco or Tunisia shall be considered as having been carried out in the European Union when the products obtained undergo subsequent working or processing in the European Union. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in the European Union only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Cumulation in Morocco

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in the European Union, Algeria or Tunisia shall be considered as having been carried out in Morocco when the products obtained undergo subsequent working or processing in Morocco. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Morocco only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

ARTICLE 4

Proofs of origin

- Without prejudice to Article 16 (4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of Morocco if the products concerned can be considered as products originating in the European Union or in Morocco, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.
- Without prejudice to Article 21 (2) and (3) of Appendix I, an origin declaration may be made out if the products concerned can be considered as products originating in the European Union or in Morocco, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Supplier's declarations

- When a movement certificate EUR.1 is issued, or an origin declaration is made out, in the European Union or Morocco for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or the European Union which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.
- 2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or the European Union by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in the European Union or Morocco and fulfil the other requirements of Appendix I.
- 3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex A on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or the European Union is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a "long-term supplier's declaration").

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex B and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall 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 that declaration is correct.

ARTICLE 6

Supporting documents

Supplier's declarations proving the working or processing undergone in the European Union, Algeria, Morocco or Tunisia by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16 (3) and 21 (5) of the Appendix I and Article 5 (6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in the European Union or in Morocco and fulfil the other requirements of Appendix I.

ARTICLE 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents to which this declaration is annexed as well as the documents referred to in Article 5 (6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5 (6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

ARTICLE 8

Administrative cooperation

In order to ensure the proper application of this Annex, the European Union and Morocco shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

Verification of supplier's declarations

- Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
- 2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

- 3. The verification shall be carried out by the customs authorities of the country where the supplier's declaration or the long-term supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.
- 4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

Sanctions

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.

Free zones

- 1. The European Union and Morocco shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
- 2. By way of derogation from paragraph 1, when products originating in the European Union or Morocco 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 Convention.

ANNEX IV

Trade between the European Union and the Republic of Tunisia

ARTICLE 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

ARTICLE 2

Cumulation in the European Union

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco or Tunisia shall be considered as having been carried out in the European Union when the products obtained undergo subsequent working or processing in the European Union. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in the European Union only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Cumulation in Tunisia

For the purpose of implementing Article 2(1)(b)of Appendix I, working or processing carried out in the European Union, Algeria or Morocco shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

ARTICLE 4

Proofs of origin

 Without prejudice to Article 16 (4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of Tunisia if the products concerned can be considered as products originating in the European Union or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I. Without prejudice to Article 21 (2) and (3) of Appendix I, an origin declaration may be made out if the products concerned may be considered as products originating in the European Union or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

ARTICLE 5

Supplier's declarations

- 1. When a movement certificate EUR.1 is issued, or an origin declaration is made out, in the European Union or Tunisia for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or the European Union which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.
- 2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or the European Union by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, can be considered as products originating in the European Union or Tunisia and fulfil the other requirements of Appendix I.

- 3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex A on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.
- 4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or the European Union is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a "long-term supplier's declaration").

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex B and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

- 5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
- 6. The supplier making out a declaration shall 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 that declaration is correct.

Supporting documents

Supplier's declarations proving the working or processing undergone in the European Union, Algeria, Morocco or Tunisia by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16 (3) and 21 (5) of the Appendix I and Article 5 (6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in the European Union or in Tunisia and fulfil the other requirements of Appendix I.

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 5(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by such declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

ARTICLE 8

Administrative cooperation

In order to ensure the proper application of this Annex, the European Union and Tunisia shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

Verification of supplier's declarations

- Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
- 2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the country where the supplier's declaration or the long-term supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.

4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

ARTICLE 10

Sanctions

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 11

Free zones

1. The European Union and Tunisia shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration. 2. By way of derogation from paragraph 1, when products originating in the European Union or Tunisia 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 Convention.

ANNEX V

CEUTA AND MELILLA

ARTICLE 1

Application of this Convention

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

Special conditions

- 1. Providing they have been transported directly in accordance with the provisions of Article 12 of Appendix I the following shall be considered as:
 - (1) products originating in Ceuta and Melilla:
 - (a) products wholly obtained in Ceuta and Melilla;
 - (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 5 of Appendix I; or that
 - (ii) those products originate in the importing Contracting Party or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of Appendix I.
 - (2) products originating in the exporting Contracting Party, other than the European Union:
 - (a) products wholly obtained in the exporting Contracting Party;

- (b) products obtained in the exporting Contracting Party, in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 5 of Appendix I; or that
 - (ii) those products originate in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of Appendix I.
- 2. Ceuta and Melilla shall be considered as a single territory.
- 3. The exporter or his authorised representative shall enter the name of the exporting or importing Contracting Party and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or EUR-MED or on origin declarations or on origin declarations EUR-MED. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or EUR-MED or on origin declarations or on origin declarations or on origin declarations and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or EUR-MED or on origin declarations or on origin declarations.
- 4. The Spanish customs authorities shall be responsible for the application of this Convention in Ceuta and Melilla.

ANNEX VI

JOINT DECLARATION

concerning the Principality of Andorra

- Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the Contracting Parties other than the European Union as originating in the European Union within the meaning of this Convention.
- 2. The Convention shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

ANNEX VII

JOINT DECLARATION

concerning the Republic of San Marino

- Products originating in the Republic of San Marino shall be accepted by the Contracting Parties other than the European Union as originating in the European Union within the meaning of this Convention.
- 2. The Convention shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

ANNEX VIII

Trade between the Republic of Turkey and the participants in the European Union's Stabilisation and Association Process

ARTICLE 1

The products listed below shall be excluded from cumulation provided for in Article 3 of Appendix I, if:

- (a) the country of final destination is the Republic of Turkey, and:
 - the materials used in the manufacture of these products are originating in any of the participants in the European Union's Stabilisation and Association Process; or
 - (ii) these products have acquired their origin on the basis of working or processing carried out in any of the participants in the European Union's Stabilisation and Association Process; or

- (b) the country of final destination is any of the participants in the European Union's Stabilisation and Association Process, and:
 - (i) the materials used in the manufacture of these products are originating in the Republic of Turkey; or
 - (ii) these products have acquired their origin on the basis of working or processing carried out in the Republic of Turkey.

CN-Code	Description			
1704 90 99	Other sugar confectionery, not containing cocoa.			
1806 10 30	Chocolate and other food preparations containing cocoa			
1806 10 90	- Cocoa powder, containing added sugar or sweetening matter:			
	Containing 65% or more but less than 80% by weight of sucrose			
	(including invert sugar expressed as sucrose) or isoglucose expressed as			
	sucrose			
	Containing 80% or more by weight of sucrose (including invert sugar			
	expressed as sucrose) or isoglucose expressed as sucrose			
1806 20 95	- Other food preparations containing cocoa in block, slabs or bars			
	weighing more than 2 kg or in liquid, paste, powder, granular or other			
	bulk form in containers or immediate packaging of a content exceeding			
	2 kg			
	Other			
	Other			

CN-Code	Description					
1901 90 99	Malt extract, 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					
	- Other					
	Other (than malt extract)					
	Other					
2101 12 98	Other preparations with a basis of coffee					
2101 20 98	Other preparations with a basis of tea or mate					
2106 90 59	Food preparations not elsewhere specified or included					
(1)	- Other					
	Other					
2106 90 98	Food preparations not elsewhere specified or included:					
	- Other (than protein concentrates and textured protein substances)					
	Other					
	Other					

CN-Code	Description					
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic					
	solutions) with a basis of one or more of these substances, of a kind used					
	as raw materials in industry; other preparations based on odoriferous					
	substances, of a kind used for the manufacture of beverages:					
	-Of a kind used in the food or drink industries					
	Of the type used in the drink industries:					
	Preparations containing all flavouring agents characterizing a					
	beverage:					
	Of an actual alcoholic strength by volume exceeding 0.5%					
	Other:					
	Containing no milkfats, sucrose, isoglucose, glucose, or starch or					
	containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose,					
	5% glucose or starch					
	Other					

⁽¹⁾ This product shall not be excluded from cumulation referred to in Article 1 of this Annex in preferential trade between the Republic of Turkey and the former Yugoslav Republic of Macedonia

ANNEX IX

Trade between the Republic of Turkey and the Kingdom of Morocco

ARTICLE 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

ARTICLE 2

Cumulation in Turkey

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco or Tunisia shall be considered as having been carried out in Turkey when the products obtained undergo subsequent working or processing in Turkey. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Turkey only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Cumulation in Morocco

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Tunisia or Turkey shall be considered as having been carried out in Morocco when the products obtained undergo subsequent working or processing in Morocco. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Morocco only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

ARTICLE 4

Proofs of origin

 Without prejudice to Article 16 (4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of Turkey or of Morocco if the products concerned can be considered as products originating in Turkey or in Morocco, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I. Without prejudice to Article 21 (2) and (3) of Appendix I, an origin declaration may be made out if the products concerned can be considered as products originating in Turkey or in Morocco, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

ARTICLE 5

Supplier's declarations

- When a movement certificate EUR.1 is issued, or an origin declaration is made out, in Turkey
 or Morocco for originating products, in the manufacture of which goods coming from Algeria,
 Morocco, Tunisia or Turkey which have undergone working or processing in these countries
 without having obtained preferential originating status, have been used, account shall be taken
 of the supplier's declaration given for those goods in accordance with this Article.
- 2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or Turkey by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in Turkey or Morocco and fulfil the other requirements of Appendix I.

- 3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex C on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.
- 4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or Turkey is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a "long-term supplier's declaration").

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex D and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

- 5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
- 6. The supplier making out a declaration shall 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 that declaration is correct.

Supporting documents

Supplier's declarations proving the working or processing undergone in Algeria, Morocco, Tunisia or Turkey by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16 (3) and 21 (5) of the Appendix I and Article 5 (6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in Turkey or in Morocco and fulfil the other requirements of Appendix I.

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 5(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

ARTICLE 8

Administrative cooperation

In order to ensure the proper application of this Annex, Turkey and Morocco shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

Verification of supplier's declarations

- Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
- 2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

- 3. The verification shall be carried out by the customs authorities of the country where the supplier's declaration or the long-term supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.
- 4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

Sanctions

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.

Free zones

- 1. Turkey and Morocco shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
- 2. By way of derogation from paragraph 1, when products originating in Turkey or Morocco 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 Convention.

ANNEX X

Trade between the Republic of Turkey and the Republic of Tunisia

ARTICLE 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

ARTICLE 2

Cumulation in Turkey

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco or Tunisia shall be considered as having been carried out in Turkey when the products obtained undergo subsequent working or processing in Turkey. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Turkey only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Cumulation in Tunisia

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out inTurkeyAlgeria or Morocco shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

ARTICLE 4

Proofs of origin

- 1. Without prejudice to Article 16 (4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of Turkey or of Tunisia if the products concerned can be considered as products originating in Turkey or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.
- Without prejudice to Article 21 (2) and (3) of Appendix I, an origin declaration may be made out if the products concerned may be considered as products originating in Turkey or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Supplier's declarations

- When a movement certificate EUR.1 is issued, or an origin declaration is made out, in Turkey
 or Tunisia for originating products, in the manufacture of which goods coming from Algeria,
 Morocco, Tunisia or Turkey which have undergone working or processing in these countries
 without having obtained preferential originating status, have been used, account shall be taken
 of the supplier's declaration given for those goods in accordance with this Article.
- 2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or Turkey by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, can be considered as products originating in Turkey or Tunisia and fulfil the other requirements of Appendix I.
- 3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex C on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or Turkey is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a "long-term supplier's declaration").

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex D and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall 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 that declaration is correct.

ARTICLE 6

Supporting documents

Supplier's declarations proving the working or processing undergone in Algeria, Morocco, Tunisia or Turkeyby materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16 (3) and 21 (5) of the Appendix I and Article 5 (6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in Turkey or in Tunisia and fulfil the other requirements of Appendix I.

ARTICLE 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 5 (6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5 (6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

ARTICLE 8

Administrative cooperation

In order to ensure the proper application of this Annex, Turkey and Tunisia shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

Verification of supplier's declarations

- Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
- 2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

- 3. The verification shall be carried out by the customs authorities of the country where the supplier's declaration or the long-term supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.
- 4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

Sanctions

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.

Free zones

- 1. Turkey and Tunisia shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
- 2. By way of derogation from paragraph 1, when products originating in Turkey or Tunisia 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 Convention.

ANNEX XI

Trade between the EFTA States and the Republic of Tunisia

ARTICLE 1

Products having acquired origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

ARTICLE 2

Cumulation in an EFTA State

For the purpose of implementing Article 2 (1) (b) of Appendix I, working or processing carried out in Tunisia shall be considered as having been carried out in an EFTA State when the products obtained undergo subsequent working or processing in an EFTA State. Where, pursuant to this provision, the originating products are obtained in two or more of the Parties concerned, they shall be considered as originating in an EFTA State only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Cumulation in Tunisia

For the purpose of implementing Article 2 (1) (b) of Appendix I, working or processing carried out in the EFTA States shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where, pursuant to this provision, the originating products are obtained in two or more of the Parties concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

ARTICLE 4

Proofs of origin

 Without prejudice to Article 16 (4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of an EFTA State or of Tunisia if the products concerned can be considered as products originating in an EFTA State or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I. 2. Without prejudice to Article 21 (2) and (3) of Appendix I, an origin declaration may be made out if the products concerned can be considered as products originating in an EFTA State or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

ARTICLE 5

Supplier's declarations

- When a movement certificate EUR.1 is issued, or an origin declaration is made out, in an EFTA State or in Tunisia for originating products, in the manufacture of which goods coming from Tunisia or the EFTA States which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.
- 2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Tunisia or the ETFA States by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in the EFTA States or Tunisia and fulfil the other requirements of Appendix I.

- 3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex E on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.
- 4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Tunisia or the EFTA States is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a "long-term supplier's declaration").

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex F and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

- 5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
- 6. The supplier making out a declaration shall 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 that declaration is correct.

Supporting documents

Supplier's declarations proving the working or processing undergone in the EFTA States or Tunisia by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16 (3) and 21 (5) of Appendix I and Article 5 (6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in the an EFTA State or in Tunisia and fulfil the other requirements of Appendix I.

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 5 (6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5 (6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

ARTICLE 8

Administrative cooperation

In order to ensure the proper application of this Annex, the EFTA States and Tunisia shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

Verification of supplier's declarations

- Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
- 2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the country where the supplier's declaration or the long-term supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.

4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

ARTICLE 10

Sanctions

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.

Free zones

- 1. The EFTA States and Tunisia shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
- 2. By way of derogation from paragraph 1, when products originating in an EFTA State or Tunisia 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 Convention.

ANNEX XII

Trade in the framework of the Free Trade Agreement among the Mediterranean Arab countries (Agadir Agreement)

Products obtained in the countries members to the Free Trade Agreement among the Mediterranean Arab countries (Agadir Agreement) from materials from chapters 1 to 24 of the Harmonised System are excluded from diagonal cumulation with the other Contracting Parties, when trade for these materials is not liberalised in the framework of the free trade agreements concluded between the country of final destination and the country of origin of the materials used for the manufacturing of this product.

ANNEX A

Supplier's declaration for goods which have undergone working or processing in the European Union, Algeria, Morocco or Tunisia without having obtained preferential originating status

The supplier's 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.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the European Union, Algeria, Morocco or Tunisia without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

 The following materials which do not originate in the European Union, Algeria, Morocco or Tunisia have been used in the European Union, Algeria, Morocco or Tunisia to produce these goods:

Description of the	Description of	Heading of	Value of
goods supplied ⁽¹⁾	non-originating	non-originating	non-originating
	materials used	materials used ⁽²⁾	materials used ⁽²⁾⁽³⁾

2. All the other materials used in the European Union, Algeria, Morocco or Tunisia to produce these goods originate in the European Union, Algeria, Morocco or Tunisia;

3. The following goods have undergone working or processing outside the European Union, Algeria, Morocco or Tunisia in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterrenan preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside the	
2 comption of the goods supplied		
	European Union, Algeria, Morocco or Tunisia	
	(4)	
	=	
	(Place and date)	
	(Address and signature of the supplier; in addition the name of	
	the person signing the declaration has to be indicated in clear script)	

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them. Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacture of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(2) The indications requested in these columns should only be given if they are necessary. Examples:

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

- (3) '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 European Union, Algeria, Morocco or Tunisia. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.
- (4) 'Total added value' shall mean all costs accumulated outside the European Union, Algeria, Morocco or Tunisia, including the value of all materials added there. The exact total added value acquired outside the European Union, Algeria, Morocco or Tunisia must be given per unit of the goods specified in the first column.

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Algeria uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

ANNEX B

Long-term supplier's declaration for goods which have undergone working or processing in the European Union, Algeria, Morocco or Tunisia without having obtained preferential originating status

The long-term supplier's 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.

LONG-TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the European Union, Algeria, Morocco or Tunisia without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to⁽¹⁾ declare that:

 The following materials which do not originate in the European Union, Algeria, Morocco, or Tunisia have been used in the European Union, Algeria, Morocco or Tunisia to produce these goods:

Description of the	Description of	Heading of	Value of
goods supplied (2)	non-originating	non-originating	non-originating
	materials used	materials used ⁽³⁾	materials used ⁽³⁾⁽⁴⁾

2. All the other materials used in the European Union, Algeria, Morocco or Tunisia to produce these goods originate in the European Union, Algeria, Morocco or Tunisia;

3. The following goods have undergone working or processing outside the European Union, Algeria, Morocco or Tunisia in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterrenan preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside the
	European Union, Algeria, Morocco or Tunisia
	(5)

This declaration is valid for all subsequent consignments of these goods dispatched

from.....

to.....⁽⁶⁾

I undertake to inform......⁽¹⁾ immediately if this declaration is

no longer valid.

.....

(Place and date)

.....

.....

.....

(Address and signature of the supplier;

in addition the name of the person signing

the declaration has to be indicated in clear script)

(1) Name and address of the customer (2) When the invoice delivery note or

When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them. Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacture of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

 (3) The indications requested in these columns should only be given if they are necessary. Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Algeria uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(5) 'Total added value' means all costs accumulated outside the European Union, Algeria, Morocco or Tunisia, including the value of all materials added there. The exact total added value acquired outside the European Union, Algeria, Morocco or Tunisia must be given per unit of the goods specified in the first column.

⁽⁴⁾ '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 European Union, Algeria, Morocco or Tunisia. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

⁽⁶⁾ Insert dates. The period of validity of the long term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the country where the long term supplier's declaration is made out.

Supplier's declaration for goods which have undergone working or processing in Algeria, Morocco, Tunisia or Turkey without having obtained preferential originating status

The supplier's 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.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in Algeria, Morocco, Tunisia or Turkey without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in Algeria, Morocco, Tunisia or Turkey have been used in Algeria, Morocco, Tunisia or Turkey to produce these goods:

Description of the	Description of	Heading of	Value of
goods supplied ⁽¹⁾	non-originating	non-originating	non-originating
	materials used	materials used ⁽²⁾	materials used ⁽²⁾⁽³⁾
Total			

2. All the other materials used in Algeria, Morocco, Tunisia or Turkey to produce these goods originate in Algeria, Morocco, Tunisia or Turkey;

3. The following goods have undergone working or processing outside Algeria, Morocco, Tunisia or Turkey in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterrenan preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside,
	Algeria, Morocco, Tunisia or Turkey ⁽⁴⁾
	(Place and date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them. Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacture of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

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<sup>(2)</sup> The indications requested in these columns should only be given if they are necessary.
Examples:
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The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from Turkey which has been obtained there by weaving non-originating yarn, it is sufficient for Turkey supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn. A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to

 ⁽³⁾ 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

^{(4) &#}x27;Total added value' means all costs accumulated outside Algeria, Morocco, Tunisia or Turkey, including the value of all materials added there. The exact total added value acquired outside Algeria, Morocco, Tunisia or Turkey must be given per unit of the goods specified in the first column.

ANNEX D

Long-term supplier's declaration for goods which have undergone working or processing in Algeria, Morocco, Tunisia or Turkey without having obtained preferential originating status

The long-term supplier's 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.

LONG-TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in Algeria, Morocco, Tunisia or Turkey without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to⁽¹⁾ declare that:

1. The following materials which do not originate in Algeria, Morocco, Tunisia or Turkey have been used in Algeria, Morocco, Tunisia or Turkey to produce these goods:

Description of the	Description of	Heading of	Value of
goods supplied (2)	non-originating	non-originating	non-originating
	materials used	materials used ⁽³⁾	materials used ⁽³⁾⁽⁴⁾
Total		Total	

2. All the other materials used in Algeria, Morocco, Tunisia or Turkey to produce these goods originate in Algeria, Morocco, Tunisia or Turkey;

3. The following goods have undergone working or processing outside Algeria, Morocco, Tunisia or Turkey in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterrenan preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside
	Algeria, Morocco, Tunisia or Turkey ⁽⁵⁾

This declaration is valid for all subsequent consignments of these goods dispatched

from.....

to......⁽⁶⁾

I undertake to inform......⁽¹⁾ immediately if this declaration is

no longer valid.

.....

(Place and date)

.....

.....

(Address and signature of the supplier;

in addition the name of the person signing

the declaration has to be indicated in clear script)

⁽¹⁾ Name and address of the customer ⁽²⁾ When the invoice delivery note or

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

 (3) The indications requested in these columns should only be given if they are necessary. Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from Turkey which has been obtained there by weaving non-originating yarn, it is sufficient for Turkey supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn. A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them. Example:

⁽⁴⁾ 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 Algeria, Morocco, Tunisia or Turkey. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

⁽⁵⁾ Total added value' means all costs accumulated outside Algeria, Morocco, Tunisia or Turkey, including the value of all materials added there. The exact total added value acquired outside Algeria, Morocco, Tunisia or Turkey must be given per unit of the goods specified in the first column.

⁽⁶⁾ Insert dates. The period of validity of the long term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the country where the long term supplier's declaration is made out.

ANNEX E

Supplier's declaration for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential originating status

The supplier's 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.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

 The following materials which do not originate in an EFTA State or Tunisia have been used in an EFTA State or Tunisia to produce these goods:

Description of the	Description of	Heading of	Value of
goods supplied ⁽¹⁾	non-originating	non-originating	non-originating
	materials used	materials used ⁽²⁾	materials used ⁽²⁾⁽³⁾
Total		Total	

2. All the other materials used in an EFTA State or Tunisia to produce these goods originate in an EFTA State or Tunisia;

3. The following goods have undergone working or processing outside an EFTA State or Tunisia in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterrenan preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside an EFTA
	State or Tunisia ⁽⁴⁾
	(Place and date)
	(Address and signature of the supplier; in addition the name of
	the person signing the declaration has to be indicated in clear script)

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them. Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacture of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

- ⁽²⁾ The indications requested in these columns should only be given if they are necessary.
 - Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from an EFTA State which has been obtained there by weaving non-originating yarn, it is sufficient for the EFTA State supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

- (3) '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 an EFTA State or Tunisia. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.
- (4) Total added value' means all costs accumulated outside an EFTA State or Tunisia, including the value of all materials added there. The exact total added value acquired outside an EFTA State or Tunisia must be given per unit of the goods specified in the first column

Long-term supplier's declaration for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential originating status

The long-term supplier's 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.

LONG-TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to⁽¹⁾ declare that:

1. The following materials which do not originate in an EFTA State or Tunisia have been used in an EFTA State or Tunisia to produce these goods:

Description of the	Description of	Heading of	Value of
goods supplied (2)	non-originating	non-originating	non-originating
	materials used	materials used ⁽³⁾	materials used ⁽³⁾⁽⁴⁾
Total		Total	

 All the other materials used in an EFTA State or Tunisia to produce these goods originate in an EFTA State or Tunisia; 3. The following goods have undergone working or processing outside an EFTA State or Tunisia in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterrenan preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside an EFTA State or Tunisia ⁽⁵⁾

This declaration is valid for all subsequent consignments of these goods dispatched

(Place and date)

.....

.....

.....

(Address and signature of the supplier;

in addition the name of the person signing

the declaration has to be indicated in clear script)

⁽¹⁾ Name and address of the customer ⁽²⁾ When the invoice delivery note or

 (3) The indications requested in these columns should only be given if they are necessary. Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from an EFTA State which has been obtained there by weaving non-originating yarn, it is sufficient for the EFTA State supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them. Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

⁽⁴⁾ 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 an EFTA State or Tunisia. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

⁽⁵⁾ Total added value' means all costs accumulated outside an EFTA State or Tunisia, including the value of all materials added there. The exact total added value acquired outside an EFTA State or Tunisia must be given per unit of the goods specified in the first column.

⁽⁶⁾ Insert dates. The period of validity of the long term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the country where the long term supplier's declaration is made out.