

ANNEX I

REFERRED TO IN ARTICLE 1.2

**RULES OF ORIGIN AND MUTUAL ADMINISTRATIVE
COOPERATION IN CUSTOMS MATTERS**

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SECTION I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

- (a) “competent authority” means the authority that, according to the domestic laws and regulations of a Party, is responsible for the issuance of movement certificates EUR.1, authorised exporters, origin verifications and other origin issues;
- (b) “customs authority” means the authority that according to the domestic laws and regulations of a Party is responsible for the administration of its customs legislation;
- (c) “Party” means Ecuador, Iceland, Norway or the customs territory of Switzerland. Pursuant to the Customs Treaty of 1923 between Switzerland and Liechtenstein, a product originating in Liechtenstein shall be considered as originating in Switzerland;
- (d) “manufacture” means any kind of working or processing, including assembling or specific operations;
- (e) “material” means any ingredient, raw material, component or part used in the manufacture of a product;
- (f) “customs value” means the calculated value determined in accordance with the Agreement on implementation of Article VII of the GATT 1994 (WTO Agreement on Customs Valuation);
- (g) “value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this value is unknown and cannot be ascertained, the first ascertainable price paid for the materials in the importing Party;
- (h) “ex-works price” means the price paid for a product to the manufacturer in the Party where the last working or processing was carried out, in accordance with the international commercial terms “incoterms”, excluding internal taxes which may be reimbursed when a product is exported;
- (i) “Harmonized System”, respectively its abbreviation “HS”, means the Harmonized Commodity Description and Coding System, including its general rules and legal notes;

- (j) “chapter”, “heading” and “subheading” means a chapter (two-digit code), heading (four-digit code) or subheading (six-digit code) of the Harmonized System;
- (k) “classified” means the classification of a product or material under a particular chapter, heading, or subheading of the Harmonized System;
- (l) “consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) “production” means growing, raising, mining, extracting, harvesting, fishing, aquaculture, trapping, hunting, or manufacturing of a product;
- (n) “material” means any ingredient, raw material, component or part used in the manufacture of a product;
- (o) “product” means the result of production and includes any material used in the production of another product;
- (p) “originating product” or “originating material” means a material or product that qualifies as originating under this Annex;
- (q) “non-originating product” or “non-originating material” means a material or product which does not qualify as originating under this Annex.

SECTION II

CONCEPT OF “ORIGINATING PRODUCTS”

Article 2

Origin Criteria

For the purposes of this Annex, a product shall be considered as originating in a Party if:

- (a) it has been wholly obtained in a Party, according to Article 3 (Wholly Obtained Products);
- (b) it has been obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned according to Article 4 (Sufficiently Worked or Processed Products);
- (c) it has been produced in a Party exclusively from materials originating in one or more Parties; or
- (d) it has been produced in a Party exclusively from materials as specified in subparagraphs (a) to (c).

Article 3

Wholly Obtained Products

For the purposes of subparagraph (a) of Article 2 (Origin Criteria), the following products shall be considered as wholly obtained in the territory of a Party:

- (a) mineral products and other non-living natural resources extracted or taken from its soil, subsoil, territorial or internal waters, seabed or beneath the seabed;
- (b) vegetable products grown, and collected or harvested there;
- (c) live animals born and raised there;
- (d) products obtained from live animals, raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting, trapping, fishing or aquaculture conducted there;

- (g) products obtained there by using cell cultures;¹
- (h) products falling within Chapters 29 to 39 obtained there by fermentation;²
- (i) products of sea-fishing and other products taken from the sea outside the territory of a Party by vessels registered or recorded with a Party and flying its flag;
- (j) products manufactured on board a factory ship flying the flag of a Party, exclusively from products referred to in subparagraph (f);
- (k) products extracted by a Party from the seabed or beneath the seabed outside that Party, provided that they have the exclusive rights to exploit such seabed;
- (l) waste and scrap resulting from consumption or manufacturing operations conducted there, fit only for recovery of raw materials and not fit for their original purpose;
- (m) products manufactured there exclusively from products mentioned in subparagraphs (a) to (l).

Article 4

Sufficiently Worked or Processed Products

1. For the purposes of subparagraph 1 (b) of Article 2, products obtained in a Party incorporating materials which have not been wholly obtained in that Party are considered to be sufficiently worked or processed when the conditions set out in Appendix 1 (Product-Specific Rules) are fulfilled.

2. The conditions set out in Appendix 1 (Product-Specific Rules) indicate the working or processing which shall be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, if a product which has acquired originating status, regardless of whether this product has been manufactured in the same factory or in another factory in a Party, by fulfilling the conditions set out in Appendix 1 (Product-Specific Rules), is used as material in the manufacture of another product, the conditions applicable to that product shall not apply to the product that is used as material, and therefore no account shall be taken of non-originating materials incorporated into such a product used as a material in the manufacture of another product.

¹ For the purposes of this Annex, “cell culture” means the cultivation of human, animal or plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.

² For the purposes of this Annex, “fermentation” means a biotechnological process in which human, animal or plant cells, bacteria, yeasts, fungi or enzymes are used in the production process.

3. Notwithstanding paragraph 1 non-originating materials which, according to the conditions set out in Appendix 1 (Product-Specific Rules) should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) in the case of products except for those classified under chapters 50 to 63, their total value does not exceed 10% of the ex-works price of the product;
- (b) in the case of products classified under chapters 50 to 63, their total weight of fibres or yarns used does not exceed 10% of the total weight of the product;
- (c) any of the percentages given in Appendix 1 (Product-Specific Rules) to this Annex for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

4. Paragraph 3 shall not apply to originating products, which are wholly obtained in a Party in accordance with Article 3 (Wholly Obtained Products). However, if the relevant product-specific rule of Appendix 1 (Product-Specific Rules) foresees a rule where certain materials must be wholly obtained, the tolerance of paragraph 3 may be applied.

5. Where a rule set out in Appendix 1 (Product-Specific Rules) is based on compliance with a sufficient processing threshold or a maximum content of non-originating materials, the value of non-originating materials may be calculated on an average basis over a period of one year in order to take into account the fluctuations in costs or currency rates, subject to the domestic laws and regulations of the exporting Party.

6. For the purpose of fulfilling the conditions set out in Appendix 1 (Product-Specific Rules), the processes may be carried out by one or more producers within one Party.

7. This Article shall be without prejudice to Article 5 (Minimal Operations).

Article 5

Minimal Operations

1. This Article applies to products produced from non-originating materials.

2. Notwithstanding Article 4 (Sufficiently Worked or Processed Products), a product shall not be considered as originating, if it has only undergone one or more of the following operations or processes:

- (a) preserving operations to ensure that a product retains its condition during transport and storage;
- (b) freezing or thawing;
- (c) packaging and re-packaging;

- (d) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (e) ironing or pressing of textiles or textile products;
- (f) simple painting and polishing;
- (g) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (h) colouring of sugar or forming sugar lumps;
- (i) peeling and removal of stones, cores, pips and shells from fruits, nuts and vegetables;
- (j) sharpening, simple grinding or simple cutting;
- (k) sifting, screening, sorting, classifying, grading, matching;
- (l) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (m) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (n) simple mixing of products, whether or not of different kinds, including dilution in water or in any other aqueous substance that does not materially alter the characteristics of the products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts; or
- (p) slaughter of animals.

3. For the purposes of paragraph 2:

- (a) “simple” describes operations, processes or activities which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the operation, process activity; and
- (b) “simple mixing” describes operations, processes or activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the operation, process or activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

4. All operations, processes or activities carried out in a Party on a given product shall be taken into account when determining whether the operations, processes or

activities which that product has undergone are considered as insufficient in accordance with paragraph 2.

Article 6

Accumulation of Origin

1. Originating products referred to in Article 2 (Origin Criteria) shall be considered as originating in the Party where operations beyond those referred to in Article 5 (Minimal Operations) have been carried out. It shall not be necessary for such originating products to undergo sufficient working or processing in accordance with Article 4 (Sufficiently Worked or Processed Products).
2. Products originating in a Party, which are exported from one Party to another and do not undergo working or processing beyond that referred to in paragraph 2 of Article 5 (Minimal Operations), shall retain their origin.
3. For the purposes of paragraph 2, where materials originating in two or more of the Parties are used and those materials have undergone working or processing in the exporting Party not going beyond the operations or processes referred to in Article 5 (Minimal Operations), the origin shall be determined by the material with the highest customs value or, if this is unknown and cannot be ascertained, with the first highest ascertainable price paid for that material in that Party.
4. Notwithstanding paragraphs 1 to 3, originating materials from Colombia and Peru shall be considered as originating materials of a Party if they are processed or subsequently incorporated into a product obtained in that Party.
5. The Parties shall, no later than four years from the entry into force of the Agreement, review this Article, in particular taking into account new concepts, such as cross-accumulation or accumulation under trade agreements signed by the Parties with common counterparts.

Article 7

Unit of Qualification

1. For the purposes of this Annex, the unit of qualification shall be the particular product, which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.
2. Pursuant to paragraph 1:
 - (a) when a product composed of a group or assembly of articles is classified under a single heading, the whole group or assembly of articles constitutes the unit of qualification; or

- (b) when a consignment consists of a number of identical products³ classified under the same heading, each product shall be taken into account individually.

Article 8

Packaging Materials and Containers

1. Where, under General Interpretative Rule 5 of the Harmonized System, packaging is included with the products for classification purposes, it shall be included for the purposes of determining origin, except for products that qualify as wholly obtained.
2. Packing materials and containers for shipment shall be disregarded in determining whether products are originating.

Article 9

Accessories, Spare Parts and Tools

Accessories, spare parts, tools and instruction and information material dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in its ex-works price or which are not separately invoiced, shall be considered as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 10

Sets

Sets, referred to in General Interpretative Rule 3 of the Harmonized System, shall be considered as originating when all component products are originating. However, when a set is composed of originating and non-originating products, the set as a whole group or assembly of articles shall be considered as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set.

Article 11

Neutral Elements

Neutral elements, which have not entered into the final composition of the product, such as energy and fuel, plant and equipment, or machines and tools, shall not be taken into account when the origin of that product is determined.

³ It is understood that “identical products” shall be determined in accordance with the WTO Agreement on Customs Valuation.

Article 12

Accounting Segregation of Fungible Materials

1. For the purposes of this Article, “fungible materials” mean materials that are interchangeable for commercial purposes and whose properties are essentially identical.
2. For the purposes of determining whether a product originates, where originating and non-originating fungible materials are used in production, the determination of whether the materials used are originating need not be made through physical separation and identification of any specific fungible material, but may be determined on the basis of an inventory management system.
3. The accounting method shall be recorded, applied and maintained in accordance with generally accepted accounting principles applicable in the Party where the product is manufactured. The method chosen shall:
 - (a) permit a clear distinction to be made between originating and non-originating materials acquired or kept in stock; and
 - (b) guarantee that no more products receive originating status than would be the case if the materials had been physically segregated.
4. A producer using an inventory management system pursuant to this Article shall comply with the provisions of the system used and keep records of the operation of the system that are necessary for the customs authority of the Parties to verify such compliance.
5. A Party may require that the application of an inventory management system as provided for in this Article be subject to prior authorisation. The authorisation may be withdrawn by the customs authority at any time if the producer makes improper use of the inventory management system.

SECTION III

TERRITORIAL REQUIREMENTS

Article 13

Principle of Territoriality

1. Except as provided for in Article 3 (Wholly Obtained Products), the conditions for acquiring originating status set out in Section II (Concept of “Originating Products”) must be fulfilled without interruption in one of the Parties.
2. Except as provided for in Article 3 (Wholly Obtained Products), where originating products exported from one of the Parties to a non-party return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the competent authorities that:
 - (a) the returning products 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 non-party or while being exported.

Article 14

Non-Alteration of Products During Transport

1. Originating products, for which preferential tariff treatment is requested in a Party, shall be the same products as sent from the exporting Party. They must not be altered or transformed in any way nor undergo operations other than those to preserve their condition, adding or affixing marks, labels, seals or any documentation to ensure compliance with domestic requirements of the importing Party, prior to being declared for preferential tariff treatment.
2. Transit, storage and splitting of consignments may take place in a non-party, provided they remain under customs supervision in that non-party.
3. Paragraphs 1 and 2 shall be considered fulfilled, unless the customs authority of the importing Party has reason to believe the contrary. In such case, the customs authority of the importing Party may request the importer or his or her representative to provide appropriate evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any other evidence.

SECTION IV

PROOF OF ORIGIN

Article 15

General Requirements

1. Products originating in a Party shall, on importation into another Party, benefit from the preferential treatment under the Agreement upon submission of one of the following proofs of origin:

- (a) a movement certificate EUR.1, specimens of which appear in Appendix 2 (Specimens of Movement Certificate EUR.1 and Application for a Movement Certificate EUR.1); or
- (b) in the cases specified in paragraph 1 of Article 19 (Conditions for Completing an Origin Declaration), a declaration, subsequently referred to as the “origin declaration”, according to Appendix 3 (Origin Declaration), completed 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.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 23 (Exemptions from Proofs of Origin), on importation benefit from the preferential treatment under the Agreement without it being necessary to submit any of the documents according to paragraph 1.

Article 16

Procedure for the Issuance of Movement Certificates EUR.1

1. A movement certificate EUR.1 shall be issued by the competent authority of the exporting Party upon written application by the exporter or, under the exporter’s responsibility, by his or her authorised representative.

2. To this end, the exporter or his or her authorised representative shall complete both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 2 (Specimens of Movement Certificate EUR.1 and Application for a Movement Certificate EUR.1). The movement certificate EUR.1 shall be completed in English or Spanish.

3. The exporter applying for the issuance of a movement certificate EUR.1 must be prepared to submit at any time, upon request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. A movement certificate EUR.1 shall be issued by the competent authority of the exporting Party if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.
5. The competent authority issuing the movement certificate EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. To this end, it shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The competent authority shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, it shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude any possibility of fraudulent additions. The marks and numbers, and the number and the kind of packages shall be indicated in Box 8 of the movement certificate EUR.1.
6. The date of issuance of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the competent authority of the exporting Party and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

Movement Certificates EUR.1 Issued Retrospectively

1. Notwithstanding paragraph 7 of Article 16 (Procedure for the Issuance of Movement Certificates EUR.1), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors, involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the competent authority that a movement certificate EUR.1 was issued but was not accepted upon importation for technical reasons.
2. The exporter shall indicate in the application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for the request.
3. The competent authority may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application corresponds to that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with the phrase "ISSUED RETROSPECTIVELY" or "EXPEDIDO A POSTERIORI".
5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

Article 18

Issuance of Duplicate Movement Certificates EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter by stating the reason for his request may apply to the competent authority which issued it for a duplicate completed on the basis of the export documents in their possession.
2. Such a duplicate shall be endorsed with the term “DUPLICATE” or “DUPLICADO”.
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1.
4. The duplicate, which shall bear the date of issuance of the original movement certificate EUR.1, shall take effect as from that date.

Article 19

Conditions for Completing an Origin Declaration

1. An origin declaration according to subparagraph 1(b) of Article 15 (General Requirements) may be made out:
 - (a) by an approved exporter according to Article 20 (Approved Exporter);
 - (b) by an exporter in Ecuador for consignments consisting of one or more packages containing originating products whose total value does not exceed 6 000 Euro; or
 - (c) by an exporter in an EFTA State for consignments consisting of one or more packages containing originating products without a value limit.
2. If products are invoiced in a currency other than Euro, the amount mentioned in subparagraph 1(b) expressed in the national currency of the importing Party shall be applied in accordance with the domestic laws and regulations of that Party.
3. An origin declaration may be completed if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.
4. An exporter completing an origin declaration must be prepared to submit at any time, upon request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
5. An origin declaration shall be completed by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the

declaration according to Appendix 3 (Origin Declaration), in English or Spanish. If the declaration is handwritten, it shall be written in ink in printed characters.

6. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter according to Article 20 (Approved Exporter) shall not be required to sign such declarations, provided that the exporter provides the competent authority of the exporting Party with a written undertaking accepting full responsibility for any origin declaration which identifies the exporter as if it had been signed in manuscript by the same exporter.

7. An origin declaration may be completed by the exporter when the products to which it relates are exported, or after exportation.

8. An exporter that has completed an origin declaration and becomes aware that the origin declaration contains incorrect information shall immediately notify the importer and the competent authority of the exporting Party in writing of any change affecting the originating status of each product to which the origin declaration is applicable.

Article 20

Approved Exporter

1. The competent authority of the exporting Party may, subject to its domestic laws and regulations, authorise an exporter of that Party to complete origin declarations without signature.

2. An exporter who requests such authorisation must offer to the satisfaction of the competent authorities of the exporting Party all guarantees necessary to verify the originating status of the products as well as the fulfilment of any other requirement under this Annex.

3. The competent authority of the exporting Party shall provide, to the approved exporter, an authorisation number to be included in the origin declaration instead of the signature.

4. The competent authority of the exporting Party may verify the proper use of an authorisation and revoke it, if the exporter no longer meets the conditions or otherwise makes improper use of it.

SECTION V

PREFERENTIAL TREATMENT

Article 21

Importation Requirements

1. Each Party shall grant preferential tariff treatment in accordance with the Agreement to originating products imported from another Party, on the basis of a proof of origin according to Article 15 (General Requirements).
2. In order to obtain preferential tariff treatment, the importer shall, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of an originating product.
3. In the case that the importer, at the time of importation, does not have in his possession a proof of origin, the importer of the product may, in accordance with the domestic laws and regulations of the importing Party, present the original proof of origin and if required other documentation relating to the importation of the product, at a later stage.
4. A proof of origin shall be valid for 12 months from the date of issuance of a certificate of origin or completion of an origin declaration in the exporting Party, and shall be submitted within this period to the customs authority of the importing Party. The expiration of this period shall be suspended as long as the products remain under customs control in the importing Party.
5. A proof of origin which is submitted to the customs authority of the importing Party after the final date for presentation specified in paragraph 4 may be accepted for the purpose of applying for preferential tariff treatment where the failure to submit such a document by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authority of the importing Party may accept a proof of origin where the products have been submitted before such final date.
6. A proof of origin shall be submitted to the customs authority of the importing Party in accordance with the procedures applicable in that Party.

Article 22

Importation by Instalments

Where, at the request of the importer and under the conditions laid down by the customs authority of the importing Party, dismantled or non-assembled products within the meaning of General Interpretative Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 73.08 and 94.06 of the Harmonized System are imported by instalments, a single proof of origin for such products has to be submitted to the customs authorities upon importation of the first instalment.

Article 23

Exemptions from Proofs of Origin

A Party may, in accordance with its domestic laws and regulations, grant preferential tariff treatment to low value shipments of originating products from another Party between natural persons and to originating products forming part of the personal luggage of a traveller coming from another Party by waiving the requirements to present a proof of origin.

Article 24

Supporting Documents

The documents according to paragraph 3 of Article 16 (Procedure for the Issuance of Movement Certificates EUR.1) and paragraph 4 of Article 19 (Conditions for Completing an Origin Declaration) used for the purpose of proving that products covered by a proof of origin can be considered as products originating in a Party and fulfil the other requirements of this Annex may consist of *inter alia*:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the products concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party where these documents are used, as provided for in their domestic laws and regulations;
- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party where these documents are used, as provided for in their domestic laws and regulations; or
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, completed in a Party.

Article 25

Preservation of Proofs of Origin and Supporting Documents

1. An exporter applying for the issuance of a movement certificate EUR.1 has to keep the documents referred to in paragraph 3 of Article 16 (Procedure for the Issuance of Movement Certificates EUR.1) for at least three years from the date of issuance of the certificate of origin.
2. The competent authority of the exporting Party issuing a movement certificate EUR.1 shall keep the application form referred to in paragraph 2 of Article 16 (Procedure for the Issuance of Movement Certificates EUR.1) for at least three years from the date of issuance of the certificate of origin.

3. The competent authority of the importing Party shall ensure that the proofs of origin on the basis of which the preferential tariff treatment was claimed are kept and remain available to it for at least three years from the date of importation.
4. The exporter completing an origin declaration has to keep a copy of the origin declaration in question as well as the documents referred to in paragraph 3 of Article 19 (Conditions for Completing an Origin Declaration) for at least three years from the date of completion of the origin declaration.
5. The records to be kept in accordance with paragraph 4 shall include electronic records.

Article 26

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 authority for the purpose of carrying out the formalities for the importation of products, shall not *ipso facto* render the proof of origin null and void if it is duly established that the proof of origin corresponds to the products submitted.
2. Obvious formal errors such as typing errors in a proof of origin should not result in a rejection of this document if these errors do not create doubts concerning the correctness of the statements made in this document.

SECTION VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 27

Cooperation between Competent Authorities

1. The competent authorities of the Parties shall exchange, through the EFTA Secretariat, specimen impressions of stamps used for the issuance of movement certificates EUR.1, information on the composition of the authorisation number for approved exporters, a specimen of an original movement certificate EUR.1 and the addresses of the competent authorities of the Parties for verifying movement certificates EUR.1 and origin declarations. Any future changes shall be notified by the Parties promptly, indicating the date when these changes will come into effect.
2. The Parties shall, on a monthly basis, make available to each other an updated list of authorised exporters either on the internet or via email.

3. The Parties shall endeavour to resolve technical matters related to the implementation or application of this Annex, to the extent possible, through consultations between their customs authorities in the Sub-Committee on Trade in Goods. Disputes that cannot be settled through such consultations shall be submitted to the Joint Committee.

4. Disputes between an importer and the competent authority or customs authority of the importing Party shall be settled under the domestic laws and regulations of the importing Party.

Article 28

Obligations of Exporters and Importers

1. An exporter who has completed a proof of origin shall:
 - (a) upon request of the competent authority of the exporting Party, submit the documents regarding the fulfilment of the requirements of this Annex to that authority. The competent authority of the exporting Party may, at any time, carry out inspections and verify the exporters or the producer's accounting records and take other appropriate measures; and
 - (b) when becoming aware of or having reason to believe that a proof of origin contains incorrect information, immediately notify the importer and the competent authority of the exporting Party of any change affecting the originating status of each product covered by this proof of origin. Consequently, the competent authority of the exporting Party shall inform the customs authority of the importing Party.
2. An importer who has requested or has been granted preferential tariff treatment shall:
 - (a) upon request of the customs authority of the importing Party, submit all documents related to the importation that are available or might be obtained; and
 - (b) when becoming aware of or having reason to believe that the proof of origin contains incorrect information, immediately notify the customs authorities of the importing Party of any change affecting the originating status of each product covered by a proof of origin.

Article 29

Denial of Preferential Treatment

An importing Party may deny preferential tariff treatment or recover unpaid customs duties in accordance with its domestic laws and regulations where a product does not meet the requirements of this Annex or where the importer or exporter fails to demonstrate compliance with the relevant requirements.

Article 30

Verification of Proofs of Origin

1. In order to ensure the proper application of this Annex, the Parties shall assist each other, through their competent authorities, to verify the authenticity of the proofs of origin and the correctness of the information given in these documents.
2. Subsequent verifications of proofs of origin shall be carried out whenever the competent authority of the importing Party wants to verify the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
3. The competent authority of the importing Party shall return the proof of origin, or a copy of this document, to the competent authority of the exporting Party, as the case may be, giving the reasons for the inquiry. 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.
4. The verification shall be carried out by the competent authority of the exporting Party. For this purpose, they shall have the right to request any evidence and to carry out any inspection of the exporter's accounts or any other control considered appropriate.
5. The competent authority of the importing Party may decide to suspend the granting of preferential tariff treatment to the products covered by the proof of origin concerned while awaiting the results of the verification. The release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
6. The competent authority requesting the verification shall be informed of the results of this verification as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.
7. If there is no reply within 12 months from the date of the verification request or if the reply does not contain sufficient information to enable the determination of the authenticity of the document in question or the origin of the products concerned, the requesting competent authority shall be entitled, except in exceptional circumstances, to refuse preferential tariff treatment.
8. Where the requested Party is unable to meet the deadline referred to in paragraph 7 it shall, upon justified request within that deadline, be granted a 3 month extension of the deadline or the actual time needed in situations beyond the control of the competent authority of the requested Party.

Article 31

Confidentiality

Any information provided pursuant to this Annex shall be treated as confidential by the Parties in accordance with the domestic laws and regulations of the requested Party. Such information shall not be disclosed by the authorities of a Party without the expressed permission of the person or authority providing it.

SECTION VII

FINAL PROVISIONS

Article 32

Penalties

Each Party shall provide for the imposition of criminal, civil or administrative penalties for violations of its domestic laws and regulations related to this Annex.

Article 33

Products in Transit or Storage

The Agreement may be applied to products which, on the date of entry into force of the Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs control. For such products, a proof of origin may be completed retrospectively up to twelve months after the entry into force of the Agreement, provided that the provisions of this Annex and in particular Article 14 (Non-Alteration of products During Transport) have been fulfilled.

APPENDIX 1 TO ANNEX I

PRODUCT SPECIFIC RULES

Interpretative Notes

1. The product specific rules of origin (PSRs) set out in this Appendix are based on HS 2017. The first column of the list contains chapters, headings or sub-headings and the second column sets out a description of the product. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an “ex”, the rules in column 3 or 4 apply only to the part of that chapter, heading or sub-heading described in column 2. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is specified in column 4, the rule set out in column 3 shall be applied.
2. The PSR may be fulfilled by operations in more than one company within a Party, if these operations, taken together, fulfil the requirements of Annex I (Rules of Origin and Mutual Administrative Cooperation in Customs Matters).
3. A PSR of origin set out in this Appendix represents the minimum amount of working or processing required to be carried out on non-originating materials for the final product to achieve originating status. A greater amount of working or processing than that required by the rule shall also confer originating status.
4. If a PSR in the list specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.
5. If a PSR in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.
6. If a PSR excludes materials classified in certain chapters, headings, or sub-headings, such materials must be originating for the goods/products to qualify as originating.
7. If a product, which has acquired originating status by fulfilling the conditions set out in the list, is used as material in the manufacture of another product, the conditions applicable to the final product do not apply to that material. No account shall be taken of the non-originating components of that material.
8. “Manufacture from materials of any heading” means materials of any heading, even materials of the same description and heading as the final product may be used, subject to any specific limitations which may also be contained in the rule. However, the processing must go beyond to what is provided for in Article 5 (Minimal Operations) of Annex I (Rules of Origin and Mutual Administrative Cooperation in Customs Matters).
9. A product mentioned in the list is not automatically covered by the Agreement. Other parts of the Agreement, e.g. exclusion lists and dismantling lists, must be

consulted in order to come to the conclusion whether preferential access may be granted to a given product imported from a Party.

10. Fish, crustaceans, molluscs, and other aquatic invertebrates shall be deemed originating even if they were cultivated from non-originating fry or larvae. Fry means immature fish at a post-larval stage and includes fingerlings, parr, smolts, and elvers.

11. Agricultural and horticultural products (Chapter 6 to 14 of the HS) grown in the territory of a Party, shall be treated as originating in the territory of that Party even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from a non-party.

List

HS Code	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 animals of Chapter 1 are wholly obtained	
ex Chapter 2	Meat and edible meat offal; except for:	Manufacture in which all materials of Chapters 1 and 2 used are wholly obtained	
ex 0210.20	Dried beef	Manufacture from non-originating materials of any heading, except that of the product ¹	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all materials of Chapter 3 used are wholly obtained	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all materials of Chapter 4 used are wholly obtained	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all materials of Chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all materials of Chapter 8 used are wholly obtained	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture from materials of any heading	

¹

This rule shall be applied only between Ecuador and Switzerland.

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901.21	Coffee, roasted not decaffeinated (in non-reusable capsules and pads for retail sale purposes)	Manufacture from non-originating materials of any heading ²	
0901.22	Coffee, roasted decaffeinated (in non-reusable capsules and pads for retail sale purposes)	Manufacture from non-originating materials of any heading ²	
Chapter 10	Cereals	Manufacture in which all materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all materials of Chapter 10 used are wholly obtained	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from non-originating materials of any other Chapter, except from Chapter 7	
11.08	Starches; inulin	Manufacture from non-originating materials of any heading	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from non-originating materials of any heading	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from non-originating materials of any heading, except that of the product	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	Manufacture from non-originating materials of any heading	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	Manufacture from non-originating materials of any heading	

²

The rule shall confer origin to a product exported from EFTA to Ecuador within an annual accumulated quota of 40 MT for the subheadings 0901.21 and 0901.22.

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials of heading 15.11 used are wholly obtained	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from materials of any Chapter, however materials of Chapter 1 and Chapter 2 must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
17.04	Sugar confectionery not containing cocoa, (including white chocolate)	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of heading 1701 used does not exceed 30% of the ex-works price of the product	
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture in which all the materials of Chapter 18 used are wholly obtained	
18.06	Chocolate and other food preparations containing cocoa	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	
ex Chapter 19	Preparations of cereals, flours, starch or milk; pastrycooks' products; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex19.02	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 more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 2 and 16 do not exceed 20% of the weight of the final product	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from non-originating materials of any heading	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
20.02 to 20.05	Vegetables, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapter 7	
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapter 7	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
	– Prepared or conserved palm hearts	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapter 12	
	– Mixtures	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapters 7	
	– Other	Manufacture in which all materials used are classified within a chapter other than that of the product provided that the value of all materials used does not exceed 50% of the ex-works price of the product	
ex 20.09	Juices of figs, pineapples, guava, mangoes, mangosteenes, tangerines, clementines, wilkings, lime, lemons, melons, watermelons, papaya, sweet granadilla or grenadia, maracuyá, other passion fruits, cherimoya, sour sop, tree tomato, pithayas, cape gooseberry, feijoa, apricots, apples, grapes (including grape must), pears, strawberries, black currants, or raspberries, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product in which - the weight of all the materials of Chapter 7 and 8 used does not exceed 50% of the total weight 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 Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from non-originating materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from non-originating materials of any heading	
21.05	Ice cream and other edible ice, whether or not containing cocoa	Manufacture in which:	
		- all materials used are classified within a chapter other than that of the product,	
		and	
		- in which the value of all the materials of chapter 18 used does not exceed 20% of the ex-works price of the product	
ex 21.06	Food preparations not elsewhere specified or included:		
	- Other		
	- - Sugar syrups	Manufacture in which:	
		- all materials used are classified within a chapter other than 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	
	- - Sugar preparations in packages exceeding 2 kilograms	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 17.01	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength – Rum – Other	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 10.05 and 17.03 Manufacture in which all materials used are classified within a heading other than that of the product Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
23.04 and 23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets resulting from the extraction of soyabean oil or of ground-nut oil	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapter 12	
23.09	Preparations of a kind used in animal feeding, except for dog or cat food, put up for retail sale	Manufacture in which: - all materials of heading 2309 used must be wholly obtained. However, other materials of headings 1001 and 2304 may be used and - the value of all materials of heading 1005 used does not exceed 20% of the ex-works price of the product	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from non-originating materials of any heading, except that of the product and from subheading 2403.19	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 26	Ores, slag and ash	Manufacture from non-originating materials of any heading	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60% of the ex-works price of the product
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 27.14	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from non-originating materials of any heading	
Chapter 29	Organic chemicals	Manufacture from non-originating materials of any heading	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from non-originating materials of any heading	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product
ex 30.06	First-aid boxes and kits	Sets must fulfil the rules established in Article 10	
Chapter 31	Fertilisers	Manufacture in which all non-originating materials used are classified within a sub-heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from non-originating materials of any heading	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from non-originating materials of any heading	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from non-originating materials of any heading	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product
Chapter 39	Plastics and articles thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60% of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
ex 40.02	Mixtures of any product of heading 40.01 with any product of this heading	Manufacture in which all materials used are classified within a subheading other than that of the product	
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Manufacture in which all materials of 40.04 used are wholly obtained	
ex 40.12	Retreaded or used pneumatic tyres of rubber	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 45	Cork and articles of cork	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing as assortment of paper stationery	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 65% of the ex-works price of the product	
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 65% of the ex-works price of the product	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 65% of the ex-works price of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 50	Silk	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product
52.01 to 52.03	Cotton, not carded or combed: Cotton waste; Cotton, carded or combed	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
53.01 to 53.05	Flax, raw or processed, True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product
53.07 to 53.08	Yarn of jute or of other textile bast fibres of heading No 53.03; Yarn of other vegetable textile fibres; paper yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 53.07 or 53.08	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
53.10 to 53.11	Woven fabrics of jute or of other textile bast fibres of heading 53.03; woven fabrics of other vegetable textile fibres or of paper yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.07 to 53.08 or 53.10 to 53.11	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
ex Chapter 54	Man-made filaments; strip and the like of man-made textile materials; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
ex Chapter 55	Man-made staple fibres; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
55.01 to 55.03	Synthetic or artificial filament tow: Synthetic staple fibers, not carded, combed or otherwise processed for spinning	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
55.06	Synthetic staple fibers, carded, combed or otherwise processed for spinning	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
ex Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
56.02 to 56.04	Felt, whether or not impregnated, coated, covered or laminated: Nonwovens, whether or not impregnated, coated, covered or laminated: 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	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.15	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, 53.07 to 53.08, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.15	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
Chapter 57	Carpets and other textile floor coverings	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
ex Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture in which all the materials used are classified within a heading other than that of the product, except those of heading 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
Chapter 60	Knitted or crocheted fabrics	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product

HS Code	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	Chapter note: For the purposes of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more Parties.	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Chapter note: For the purposes of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more Parties.	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
ex Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Chapter note: For the purposes of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more Parties.	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 54.07 to 54.08, 55.09 to 55.16 or Chapter 60	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product
63.09 a 63.10	Worn clothing and other worn articles; Used or new rags, scrap twine, cordage, rope and cables, and worn out articles of twine, cordage, rope or cables, of textile materials	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 54.07 to 54.08, 55.09 to 55.16 or Chapter 60	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture in which all materials used are classified within a heading other than that of the product, except those of subheading 6406.10 provided that the value of all materials does not exceed 50% of the ex-works price of the product	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture in which all non-originating materials used are classified within a sub-heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
ex 65.04	Hats made from toquilla straw (carludovica palmata)	Manufacture in which the toquilla straw (carludovica palmata) of heading 14.01 used is wholly obtained	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 55% of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 70	Glass and glassware	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	Manufacture from non-originating materials of any heading	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
7210.41	Wavy	Manufacture in which all materials used are classified within a subheading other than that of the product	
Chapter 73	Articles of iron or steel	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 74	Copper and articles thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 55% of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 76	Aluminium and articles thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 77	Reserved for possible future use in the HS		

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 78	Lead and articles thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 79	Zinc and articles thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 80	Tin and articles thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 55% of the ex-works price of the product
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 83	Miscellaneous articles of base metal	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60% of the ex-works price of the product
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60% of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
87.12	Bicycles and other cycles (including delivery tricycles), not motorised	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
87.15	Baby carriages and parts thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 89	Ships, boats and floating structures	Manufacture in which all non-originating materials used are classified within a sub-heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 50% of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 55% of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all non-originating materials used are classified within a heading other than that of the product	Manufacture in which the value of all non-originating materials used does not exceed 60% of the ex-works price of the product

APPENDIX 2 TO ANNEX I

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATIONS 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 length may be allowed. 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 Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

In the case of Ecuador, the specimen of Movement Certificate EUR.1 shall be:

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000					
	See notes overleaf before completing this form.					
	2. Certificate used in preferential trade between and (Insert appropriate countries, groups of countries or territories)					
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination				
	7. Remarks					
6. Transport details (Optional)	<table border="1"> <tr> <td data-bbox="153 1003 970 1597"> 8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods </td> <td data-bbox="970 1003 1198 1597"> 9. Gross mass (kg) or other measure (litres, m³, etc.) </td> <td data-bbox="1198 1003 1441 1597"> 10. Invoices (Optional) </td> </tr> </table>			8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)				
11. COMPETENT AUTHORITY ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Competent Authority office Issuing country or territory Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)					

⁽¹⁾ If goods are not packed, indicate number of articles or state « in bulk » as appropriate.

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested. (Place and date) Stamp (Signature)	Verification carried out shows that this certificate ⁽¹⁾ ☐ was issued by the competent authority indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date) Stamp (Signature) ⁽¹⁾ Insert X in the appropriate box.

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	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 and (Insert appropriate countries or groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)			
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

⁽¹⁾ If goods are not packed, indicate number of articles or state « in bulk » as appropriate

DECLARATION BY THE EXPORTER

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

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

SPECIFY as follows the circumstances which have enable 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.

In the case of EFTA States, the specimen of Movement Certificate EUR.1 shall be:

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000									
	See notes overleaf before completing this form.									
	2. Certificate used in preferential trade between and (Insert appropriate countries, groups of countries or territories)									
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination								
	7. Remarks									
6. Transport details (Optional)	<table border="1"> <tr> <td data-bbox="153 1003 970 1597"> 8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods </td> <td data-bbox="970 1003 1198 1597"> 9. Gross mass (kg) or other measure (litres, m³, etc.) </td> <td data-bbox="1198 1003 1442 1597"> 10. Invoices (Optional) </td> </tr> <tr> <td colspan="2" data-bbox="970 1597 1442 1982"> <table border="1"> <tr> <td data-bbox="153 1597 874 1982"> 11. CUSTOMS AUTHORITY ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Custom Authority office Issuing country or territory Stamp Place and date (Signature) </td> <td data-bbox="874 1597 1442 1982"> 12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature) </td> </tr> </table> </td> </tr> </table>			8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	<table border="1"> <tr> <td data-bbox="153 1597 874 1982"> 11. CUSTOMS AUTHORITY ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Custom Authority office Issuing country or territory Stamp Place and date (Signature) </td> <td data-bbox="874 1597 1442 1982"> 12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature) </td> </tr> </table>		11. CUSTOMS AUTHORITY ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Custom Authority office Issuing country or territory Stamp Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)
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⁽¹⁾ If goods are not packed, indicate number of articles or state « in bulk » as appropriate.

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested. (Place and date) Stamp (Signature)	Verification carried out shows that this certificate ⁽¹⁾ ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date) Stamp (Signature) ⁽¹⁾ Insert X in the appropriate box.

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	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 and (Insert appropriate countries or groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)			
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

⁽¹⁾ If goods are not packed, indicate number of articles or state « in bulk » as appropriate

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽²⁾:

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

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)

² 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.

APPENDIX 3 TO ANNEX I

ORIGIN DECLARATION

1. The origin declaration referred to in Article 19 (Conditions for Completing an Origin Declaration), the text of which is given below, must be completed in English or Spanish in accordance with the footnotes. However, the footnotes do not have to be reproduced:

English version

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

.....
(Place and date)³

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

Spanish version

“El exportador de los productos incluidos en el presente documento (autorización no...¹) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...².”

.....
(Lugar y fecha)³

.....
(Firma del exportador; adicionalmente el nombre de la persona que firma la declaración debe ser indicado claramente)⁴

2. An origin declaration shall be completed in English or Spanish, in a legible and permanent form.

¹ If the origin declaration is completed by an approved exporter pursuant to Article 20 (Approved Exporter), the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not completed by an approved exporter, the words in brackets must be omitted or the field must be left blank.

² The origin of the product must be indicated in this space (Ecuadorian; Icelandic; Norwegian; or Swiss). The use of ISO-Alpha-2 codes is permitted (EC; IS; NO; or CH). Reference may be made to a specific column of the invoice in which the country of origin of each product is referred to.

³ These indications may be omitted if the information is contained in the document itself.

⁴ An approved exporter is not required to sign the origin declaration. See Article 20 (Approved Exporter).