LEGISLATIVE ACTS AND OTHER INSTRUMENTS
Subject : Annex III and its 5 Appendices to Decision Nr. 2/2000 of the EC-Mexico Joint Council of 23 March 2000
Rules ofOrigin (referred to in Article 3 of the Decision)
Annex III Definition of the concept of originating products and methods of administrative co-operation
Appendix I Introductory Notes to the list in Appendixes II and II (a)
Appendix II List of working or processing required to be carried out on non-originating materials in order that the products manufactures can obtain originating status
Appendix IIa Notes
Appendix III Movement certificate EUR.1 and application for a movement certificate EUR.1
Appendix IV Invoice declaration
Appendix V Period of time to supply information for issuing a movement certificate EUR.1
retrospectively and for drawing up an invoice declaration

# ANNEX III
# DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS AND METHODS OF ADMINISTRATIVE CO-OPERATION
(REFERRED TO IN ARTICLE 3)
## TITLE I
## GENERAL PROVISIONS
### Article 1
### Definitions
For the purposes of this Annex:
(a) "manufacture": means any kind of working or processing, including assembly or specific operations;
(b) "material": means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
(c) "product": means the product being manufactured, even if it is intended for later use in another manufacturing operation;
(d) "goods": means both materials and products;

(e) "non-originating goods": means products or materials which do not qualify as originating under this Annex;
(f) "customs value": means the calculated value determined in accordance with the

Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation);

(g) "ex-works price": means the price paid for the product ex-works to the manufacturer in Mexico or the Community in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes returned or repaid when the product obtained is exported;

(h) "value of materials": means the customs value at the time of importation of the nonoriginating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in Mexico or the Community;

(i) "value of originating materials": means the value of such materials as defined in subparagraph (h) applied *mutatis mutandis*;

(j) "chapters" and "headings": means the chapters and the headings (four-digit codes) used in the nomenclature of the Harmonised System ;

(k) "classified": refers to the classification of a product or material under a particular heading;



(l) "consignment": means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(m) "Parties": means the United Mexican States (Mexico) and the European Community (Community);

(n) "territories": includes territorial waters;

(o) "Harmonised System": means the Harmonised Commodity Description and Coding System in force, including its general rules and legal notes of section, chapter, heading and subheading, as adopted by the Parties in their respective laws;

(p) "competent governmental authority": means in the case of Mexico, the designated authority within the "Secretaría de Comercio y Fomento Industrial" (Ministry of Trade and Industrial Development ), or its successor.



## TITLE II

## DEFINITION OF THE CONCEPT "ORIGINATING PRODUCTS"

### Article 2

### General requirements

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

(a) products wholly obtained in the Community within the meaning of Article 4;
(b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 5.
2. For the purpose of this Decision, the following products shall be considered as originating in Mexico:
(a) products wholly obtained in Mexico within the meaning of Article 4;
(b) products obtained in Mexico incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Mexico within the meaning of Article 5.

Article 3
Bilateral cumulation of origin
1. Materials originating in the Community shall be considered as materials originating in Mexico when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1).
2. Materials originating in Mexico shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1).
Article 4
Wholly obtained products
1. The following shall be considered as wholly obtained in the Community or Mexico:
(a) mineral products extracted from their soil or from their seabed;
(b) vegetable products harvested there;
(c) live animals born and raised there;
(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;
(f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or Mexico by their vessels;
(g) products manufactured aboard their factory ships, exclusively from products referred to in subparagraph (f);
(h) used articles collected there fit only for the recovery of raw materials, including used tires fit only for retreading or for use as waste, provided that these articles are under the supervision of the customs authorities of the importing country;
(i) waste and scrap resulting from manufacturing operations conducted there;
(j) products extracted from the seabed or beneath the seabed outside their territorial waters, provided that they have sole rights to exploit such seabed; and

(k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

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

(a) which are registered or recorded in Mexico or in a Member State of the Community;




(b) which sail under the flag of Mexico or of a Member State of the Community;

(c) which are owned to an extent of at least 50 per cent by nationals of Member States of the Community or of Mexico, or by a company with its head office in one of the Member States of the Community or Mexico, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of Member States of the Community or of Mexico and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those states or Mexico or to public bodies or nationals[1] of the Member States of the Community or of Mexico;

(d) of which the master and officers are nationals of Member States of the Community or of Mexico; and

(e) of which at least 75 per cent of the crew are nationals of Member States of the Community or of Mexico.

Article 5

Sufficiently worked or processed products

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

1 For purposes of this paragraph the term "nationals" includes companies.




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

2. Notwithstanding paragraph 1, the products which are not wholly obtained and which are listed in Appendix II (a) shall be considered to be sufficiently worked or processed, for the

purposes of Article 2, when the conditions set out in the list in that Appendix are fulfilled.

The provisions of this paragraph shall apply for the periods or to the products listed in Appendix II (a).

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

(a) their total value does not exceed 10 per cent of the ex-works price of the product;

(b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.



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

4. Paragraphs 1 to 3 shall apply except as provided in Article 6.

Article 6

Insufficient working or processing operations

1. Notwithstanding paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

(a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, freezing, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) dilution with water or another substance that does not materially alter the characteristics of the product;

(c) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, husking or unshelling, removing of grains and cutting up;



(d) (i) changes of packaging and breaking up and assembly of packages;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

(e) affixing marks, labels and other like distinguishing signs on products or their packaging;

(f) cleaning, including the removal of oxide, oil, paint or other coverings;

(g) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in Appendix II to enable them to be considered as originating in the Community or Mexico;

(h) simple assembly of parts to constitute a complete product;

(i) a combination of two or more operations specified in subparagraphs (a) to (h); and

(j) slaughter of animals.

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



Article 7

Unit of qualification

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

Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification.

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Annex.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the
product for classification purposes, it shall be included for the purposes of determining origin.



Article 8

Accounting segregation

1. Where there is considerable cost involved in keeping separate stocks of originating and
non-originating materials which are identical and interchangeable, the competent governmental authority or the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.

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

3. This method shall be recorded and maintained in accordance with the General Accepted
Accounting Principles applicable in the territory of the Party in which the product is manufactured.

4. The competent governmental authority or the customs authorities may grant such authorisation, subject to any conditions deemed appropriate.

5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may

be, for the quantity of products which may be considered as originating. At the request of the competent governmental authority or the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.



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

Article 9

Accessories, spare parts and tools

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

Article 10

Sets

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



Article 11

Neutral elements

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

(a) energy and fuel;

(b) plant and equipment, including goods to be used for their maintenance;

(c) machines, tools, dies and moulds; and

(d) any other goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in Mexico or the Community.



2. If originating goods exported from Mexico or the Community to another country are returned, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the goods returned are the same goods as those exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

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

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

(a) a single transport document covering the passage from the exporting country through the country of transit; or



(b) a certificate issued by the customs authorities of the country of transit:

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and

iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any other substantiating documents.

TITLE IV

DRAWBACK OR EXEMPTION

Article 14

Prohibition of drawback of, or exemption from, import duties

1. Non-originating materials, used in the manufacture of products originating in the

Community or in Mexico within the meaning of this Annex for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the
Community or Mexico to drawback of, or exemption from, import duties.



2. For the purpose of this Article, the term “import duties” shall include customs duties, as
defined in Article 3 (8) of the Decision, and anti-dumping and countervailing duties applied in conformity with Article 14 of the Decision .

3. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of import duties applicable in the Community or Mexico
to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported
and not when they are retained for home use there.[1]

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

5. The provisions of paragraphs 1 to 3 shall apply also to the packaging within the meaning of
Article 7(2), accessories, spare parts and tools within the meaning of Article 9 and products
in a set within the meaning of Article 10, when such items are non-originating.

6. The provisions of paragraphs 1 to 4 shall apply only to exported products which benefit
from any preferential tariff treatment in the other Party. Furthermore, they shall not preclude the application of an export-refund system for agricultural products.

7. This Article shall apply from 1 January 2003.

1 The Parties agree that payment of import duties can be deferred until after the final product is
exported so that the final destination of the product can be known by authorities.



# TITLE V
# PROOF OF ORIGIN

## Article 15
## General Requirements

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

(a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
(b) in the cases specified in Article 20 (1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration`).

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall,
in the cases specified in Article 25, benefit from this Decision without it being necessary to
submit any of the documents referred to above.



Article 16

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities or the competent
governmental authority of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimen of which appear in Appendix III. These forms shall be completed in one of the languages in which this Decision is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any lines blank. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description and the empty space must be crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to
submit at any time, at the request of the customs authorities or the competent governmental
authority of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as
the fulfillment of the other requirements of this Annex.

4. A movement certificate EUR.1 shall be issued by the customs authorities or competent
governmental authority if the products concerned can be considered as products originating
in Mexico or the Community and fulfill the other requirements of this Annex.



5. The issuing customs authorities or the competent governmental authority shall take any

steps necessary to verify the originating status of the products and the fulfillment of the other requirements of this Annex. For this purpose, they shall have the right to request for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities or competent governmental authority shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authority or the competent governmental authority 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 Article 16(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or



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

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

3. The customs authorities or the competent governmental authority may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file, and will be accepted by the customs authority of the importing country, in accordance with the domestic law of each Party, as set out under Appendix V.

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

"NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI", "RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI", "ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE", "________ __ ___ _____", "EXPEDIDO A POSTERIORI", "EMITIDO A POSTERIORI", "ANNETTU JÄLKIKÄTEEN",

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

Article 18
Issue of a duplicate movement certificate EUR.1
1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may
apply to the customs authorities or the competent governmental authority which issued it
for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with one of the following words:
"DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE",
"________", "DUPLICADO", "SEGUNDA VIA", "KAKSOISKAPPALE".
3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks` box of the
duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate
EUR.1, shall take effect as from that date.
Article 19
Issue of movement certificates EUR.1 on the basis of proof of origin
issued or made out previously
1. It shall at any time be possible to replace one or more movement certificates EUR.1 by
one or more other certificates provided that this is done by the customs office or the
competent governmental authority responsible for controlling the goods.

2. The replacement certificate shall be regarded as a definitive movement certificate EUR.1
for the purpose of the application of this Annex, including the provisions of this Article.
3. The replacement certificate shall be issued on the basis of a written request from the
re-exporter, after the authorities concerned have verified the information supplied in the
applicant's request.
Article 20
Conditions for making out an invoice declaration
1. An invoice declaration as referred to in Article 15(1)(b) may be made out:
(a) by an approved exporter within the meaning of Article 21, or
(b) by any exporter for any consignment consisting of one or more packages
containing originating products whose total value does not exceed 6 000 euro.
2. An invoice declaration may be made out if the products concerned can be considered as
products originating in Mexico or the Community and fulfill the other requirements of this

Annex.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities or the competent governmental authority of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfillment of the other requirements of this Annex.





4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that he gives the customs authorities or the competent governmental authority of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented to the customs authority of the importing country no longer than the period established in the domestic law of each Party, as set out under Appendix V.

Article 21

Approved exporter

1. The customs authorities or the competent governmental authority of the exporting country may authorise any exporter who makes frequent shipments of products under this Decision to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities or the competent governmental authority all guarantees necessary to verify the originating status of the products as well as the fulfillment of the other requirements of this Annex.





2. The customs authorities or the competent governmental authority may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities or the competent governmental authority shall grant to the approved exporter an authorisation number which shall appear on the invoice declaration.
4. The customs authorities or the competent governmental authority shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities or the competent governmental authority may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfill the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 22

Validity of proof of origin

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



3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 23

Submission of proof of origin

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

Article 24

Import by instalments

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



Article 25

Exemptions from proof of origin

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

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

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

Article 26

Supporting documents

The documents referred to in Articles 16(3) and 20(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in Mexico or the Community and fulfill the other requirements of this Annex may consist of the following *inter alia*:



(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in Mexico or the Community where these documents are used, as it shall be provided in its domestic law;

(c) documents proving the working or processing of materials in Mexico or the Community, issued or made out in Mexico or the Community where these documents are used, as it shall be provided in its domestic law; or

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in Mexico or the Community in accordance with this Annex.

Article 27

Preservation of proof of origin and supporting documents

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

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 20(3).

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



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

Article 28

Discrepancies and formal errors

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

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

Article 29

Amounts expressed in euro

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

2. When the amounts exceed the corresponding amounts fixed by the importing country, the

latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of another Member State of the Community or of Mexico, the importing country shall recognise the amount notified by the country concerned.



3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in euro as at the first working day of June 2000.

4. The amounts expressed in euro in this Annex and their equivalents in the national currencies of the Member States of the Community and Mexico shall be reviewed by the Joint Committee at the request of Mexico or the Community. When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro in this Annex.

## TITLE VI
## ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

### Article 30
### Mutual assistance

1. The customs authorities of Mexico and the Members States of the Community or the competent governmental authority of Mexico shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities or the competent governmental authority responsible for verifying those certificates and invoice declarations.



2. In order to ensure the proper application of this Annex, Mexico and the Community shall assist each other, through their respective administrations, to verify the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

### Article 31
### Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfillment of the other requirements of this Annex.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities or the competent governmental authority of the exporting country giving, where appropriate, 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.

3. The verification shall be carried out by the customs authorities or the competent governmental authority of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.



4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Mexico or the Community and fulfil the other requirements of this Annex.

6. If in cases of reasonable doubts there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities are entitled, save in exceptional circumstances, to refuse to grant preferential treatment.

Article 32

Dispute settlement

1. Disputes arising in relation to the verification procedures pursuant to Article 31 which cannot be settled between the customs authorities requesting a verification and the customs authorities or the competent governmental authority responsible for carrying out such verification, or which raise a question as to the interpretation of this Annex shall be submitted to the Special Committee on Customs Co-operation and Rules of Origin.

2. Disputes between the importer and the customs authorities of the importing country shall be governed by the legislation of that country.

## Article 33
### Confidentiality
All information which is by nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy, in accordance with the respective laws of each party. It shall not be disclosed by the customs authorities or competent governmental authority without the express permission of the person or authority providing it; the communication of information shall be permitted where the customs authorities or competent governmental authority may be obliged or authorised to do so pursuant to the provisions in force, particularly in respect of data protection, or in connection with legal proceedings.
## Article 34
### Penalties
Penalties shall be imposed on any person who draws up or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.
## Article 35
### Free zones
1. Mexico and the Community shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in Mexico or the Community are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Annex.
# TITLE VII
# CEUTA AND MELILLA
## Article 36
### Application of the Annex

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

Article 37
Special conditions
1. Provided that they have been transported directly in accordance with the provisions of
Article 13, the following shall be considered as:
(1) products originating in Ceuta and Melilla:
(a) products wholly obtained in Ceuta and Melilla;
(b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
(i) the said products have undergone sufficient working or processing within the meaning of Article 5; or that
(ii) those products are originating in Mexico or the Community within the meaning of this Annex, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 6(1).
(2) products originating in Mexico:
(a) products wholly obtained in Mexico;

(b) products obtained in Mexico, in the manufacture of which products other than those referred to in (a) are used, provided that:
(i) the said products have undergone sufficient working or processing within the meaning of Article 5; or that
(ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Annex, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 6(1).
2. Ceuta and Melilla shall be considered as a single territory.
3. The exporter or his authorised representative shall enter "Mexico" and "Ceuta and Melilla"
in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.

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



# TITLE VIII

# FINAL PROVISIONS

## Article 38

### Amendments to the Annex

The Joint Committee may amend this Annex.

## Article 39

### Explanatory Notes

1. The Parties shall agree "Explanatory Notes" regarding the interpretation, application and administration of this Annex within the Special Committee on Customs Cooperation and Rules of Origin.
2. The Parties shall implement simultaneously the Explanatory Notes so agreed, in accordance with their respective internal procedures.

## Article 40

### Goods in transit or storage

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



# APPENDIX I

## Introductory Notes to the List in Appendixes II and II (a)

Note 1:

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

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column contains the Harmonised System heading number or chapter number and the second column contains the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by the letters "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.

2.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which in the Harmonised System are classified under such headings of the chapter, or in any of the headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.



Note 3:

3.1. The provisions of Article 5 of Annex III concerning products having acquired originating status which are used in the manufacture of other products apply, regardless of whether this product has been manufactured in the same factory or in another factory in Mexico or in the Community.

Example:

An engine of heading No. 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent1 of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No. ex 7224.

If this forging has been forged in the Community from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No. ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of

whether it was produced in Mexico or the Community. The value of the non-originating ingot
is thus not taken into account when adding up the value of the non-originating materials used.

3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

3.3. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No.___..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

3.4. The unit of qualification for the determination of origin is the particular product as classified under the nomenclature of the Harmonised System. It follows that packaging classified with the goods, e.g. the boxes in which a product is packed for presentation for retail sale, must be included as part of the product when determining the origin of the product. Packaging designed only for the transportation of the goods to the Party of importation shall be disregarded.

1 See Note 11 Appendix II (a).



Example:

Computers of heading No. 8471 have a rule where the value of the non-originating materials used does not exceed 40 per cent of the ex-works price. They are packed in boxes for retail sale and are exported in wooden containers with 10 computers in each container. In order to determine whether the computers comply with the percentage given for the product, the value of the wooden containers should be disregarded. However, the value of the retail packaging shall be included.

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

Example:

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

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

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

Example:

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

Example:

In the case of an article of apparel of ex Chapter 62 1 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth- even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is the fibre stage.

1 See Note 6 Appendix II (a).



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

Note 4:

4.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed, but not spun.

4.2. The term ”natural fibres” includes horsehair of heading No. 0503, silk of heading Nos. 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos. 5101 to 5105, the cotton fibres of heading Nos. 5201 to 5203 and the other vegetable fibres of heading Nos. 5301 to 5305.

4.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

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

Note 5:

5.1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not apply to any basic textile materials used in the manufacture of this product, which, taken together, represent 8 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

5.2. However, the tolerance mentioned in Note 5.1 may only apply to mixed products which have been made from two or more basic textile materials.



The following are the basic textile materials:

– silk,
– wool,
– coarse animal hair,
– fineanimalhair,
– horsehair,
– cotton,
– paper-making materials and paper,
– flax,
– truehemp,
– jute and other textile bast fibres,
– sisal and other textile fibres of the genus Agave,
– coconut, abaca, ramie and other vegetable textile fibres,
– synthetic man-made filaments,

– artificial man-made filaments,
– current conducting filaments,
– synthetic man-made staple fibres of polypropylene,
– synthetic man-made staple fibres of polyester,
– synthetic man-made staple fibres of polyamide,
– synthetic man-made staple fibres of polyacrylonitrile,
– synthetic man-made staple fibres of polyimide,
– synthetic man-made staple fibres of polytetrafluoroethylene,
– synthetic man-made staple fibres of polyphenylene sulphide,
– synthetic man-made staple fibres of polyvinyl chloride,
– other synthetic man-made staple fibres,
– artificial man-made staple fibres of viscose,
– other artificial man-made staple fibres,
– yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
– yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
– products of heading No. 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
– other products of heading No. 5605.



Example:

A yarn of heading No. 5205 made from cotton fibres of heading No. 5203 and synthetic staple fibres of heading No. 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 8 per cent of the yarn.

Example:

A woollen fabric of heading No. 5112 made from woollen yarn of heading No. 5107 and synthetic yarn of staple fibres of heading No. 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 8 per cent of the weight of the fabric.

Example:

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

Example:

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

5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 8 per cent in respect of this yarn.

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



Note 6:

6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials which are not classified in Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

6.3. Where a percentage rule applies, the value of materials which are not classified in Chapters 50

to 63 must be taken into account when calculating the value of the non-originating materials
incorporated.

Note 7:

7.1. For the purposes of heading Nos. ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the
"specific processes" are the following:

(a) vacuum distillation;
(b) redistillation by a very thorough fractionation process1;
(c) cracking;
(d) reforming;
(e) extraction by means of selective solvents;
(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
(g) polymerization;
(h) alkylation;
(i) isomerization.

1 See Introductory note 7.4.



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

(a) vacuum distillation;
(b) redistillation by a very thorough fractionation process1;
(c) cracking;
(d) reforming;
(e) extraction by means of selective solvents;
(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
(g) polymerization;
(h) alkylation;
(ij) isomerization;
(k) in respect of heavy oils falling of heading No. ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
(l) in respect of products falling of heading No. 2710 only, deparaffining by a process other
than filtering;
(m) in respect of heavy oils falling of heading No. ex 2710 only, treatment with hydrogen at
a pressure of more than 20 bar and a temperature of more than 250° C with the use of a
catalyst, other than to effect desulphurization, when the hydrogen constitutes an active

element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No. ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils falling of heading No. ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distil, by volume, including losses, at 300° C by the ASTM D 86 method;

(o) in respect of heavy oils other than gas oils and fuel oils falling of heading No. ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

7.3 For the purposes of heading Nos. ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur content, any combination of these operations or like operations do not confer origin.

1 See Introductory note 7.4.



7.4 Redistillation by a very thorough fractionation process means distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates of subheading Nos. 2710 00, 2711 11, 2711 12 to 2711 19, 2711 21 and 2711 29 (other than propane of a purity of 99 per cent or more) to obtain:

Isolated high-purity hydrocarbons (90 per cent or more in the case of olefins and 95 per cent or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons.

Only those process by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far this concerns xylenes, ethylbenzene is included with xylene isomers;

Products of subheading Nos. 2707 10 to 2707 30, 2707 50 and 2710 00:

(a) with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60∞ C between the temperatures at which 5 and 90 per cent by the volume (including losses) distil by the ASTM D 86-67 method (re-approved 1972);

(b) with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30∞ C between the temperatures at which 5 and 90 per cent by volume (including losses) distil by the ASTM D 86-67 method (re-approved 1972).

APPENDIX II
LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON
NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT
MANUFACTURED CAN OBTAIN ORIGINATING STATUS
The products mentioned in the list may not all be covered by the Decision. It is therefore necessary
to consult the other parts of the Decision
6703/00 ADD 3 CR/kjf 48
ANNEX III DG E VI EN
HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
Chapter 01 Live animals All the animals of Chapter 1
used must be wholly obtained
Chapter 02 Meat and edible meat offal Manufacture in which all the
materials of Chapters 1 and 2
used must be wholly obtained
Chapter 03 Fish and crustaceans,
molluscs and other aquatic
invertebrates
Manufacture in which all the
materials of Chapter 3 used
must be wholly obtained
ex Chapter 04 Dairy produce; birds' eggs;
natural honey; edible products
of animal origin, not
elsewhere specified or
included; except for:
Manufacture in which all the
materials of Chapter 4 used
must be wholly obtained.
0403 Buttermilk, curdled milk and
cream, yoghurt, kephir and
other fermented or acidified
milk and cream, whether or
not concentrated or containing
added sugar or other
sweetening matter or
flavoured or containing added
fruit, nuts or cocoa
Manufacture in which:
- all the materials of Chapter
4 used must be wholly
obtained;
- any fruit juice (except those
of pineapple, lime or

grapefruit) of heading No
2009 used must already be
originating;
- the value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product
ex Chapter 05 Products of animal origin, not
elsewhere specified or
included; except for:
Manufacture in which all the
materials of Chapter 5 used
must be wholly obtained
ex 0502 Prepared pigs', hogs' or boars'
bristles and hair
Cleaning, disinfecting, sorting
and straightening of bristles
and hair

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
Chapter 06 Live trees and other plants;
bulbs, roots and the like; cut
flowers and ornamental
foliage
Manufacture in which:
- all the materials of Chapter
6 usedmust be wholly
obtained;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
Chapter 07 Edible vegetables and certain
roots and tubers
Manufacture in which all the
materials of Chapter 7 used
must be wholly obtained
Chapter 08 Edible fruit and nuts; peel of
citrus fruits or melons
Manufacture in which:
- all the materials of Chapter
8 usedmust be wholly
obtained and

- the value of any materials of
Chapter 17 used does not
exceed 30 % of the value of
the ex-works price of the
product
ex Chapter 09 Coffee, tea, maté and spices;
except for:
Manufacture in which all the
materials of Chapter 9 used
must be wholly obtained
0901 Coffee, whether or not roasted
or decaffeinated; coffee husks
and skins; coffee substitutes
containing coffee in any
proportion
Manufacture from materials
of any heading
0902 Tea, whether or not flavoured Manufacture from materials
of any heading
ex 0910 Mixtures of spices Manufacture from materials
of any heading
Chapter 10 Cereals Manufacture in which all the
materials of Chapter 10 used
must be wholly obtained

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex Chapter 11 Products of the milling
industry; malt; starches;
inulin; wheat gluten; except
for:
Manufacture in which all the
cereals, edible vegetables,
roots and tubers of heading
No 0714 or fruit used must be
wholly obtained
ex 1106 Flour, meal and powder of the
dried, shelled leguminous
vegetables of heading No
0713
Drying and milling of
leguminous vegetables of
heading No 0708
Chapter 12 Oils seeds and oleaginous

fruits; miscellaneous grains,
seeds and fruit; industrial or
medicinal plants; straw and
fodder
Manufacture in which all the
materials of Chapter 12 used
must be wholly obtained
1301 Lac; natural gums, resins,
gum-resins and oleoresins
(for example, balsams)
Manufacture in which the
value of any materials of
heading No 1301 used may
not exceed 50% of the exworks
price of the product
1302 Vegetable saps and extracts;
pectic substances, pectinates
and pectates; agar-agar and
other mucilages and
thickeners, whether or not
modified, derived from
vegetable products:
- Mucilages and thickeners,
modified, derived from
vegetable products
Manufacture from nonmodified
mucilages and
thickeners
- Other Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
Chapter 14 Vegetable plaiting materials;
vegetable products not
elsewhere specified or
included
Manufacture in which all the
materials of Chapter 14 used
must be wholly obtained
ex Chapter 15 Animal or vegetable fats and
oils and their cleavage

products; prepared edible fats;
animal or vegetables waxes;
except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
1501 Pig fat (including lard) and
poultry fat, other than that of
heading No 0209 or 1503:
- Fats from bones or waste Manufacture from materials
of any heading except those of
heading Nos 0203, 0206 or
0207 or bones of heading No
0506
- Other Manufacture from meat or
edible offal of swine of
heading No 0203 or 0206 or
of meat and edible offal of
poultry of heading No 0207
1502 Fats of bovine animals, sheep
or goats , other than those of
heading No 1503
- Fats from bones or waste Manufacture from materials
of any heading except those of
heading Nos 0201, 0202, 0204
or 0206, or bones of heading
No 0506
- Other Manufacture in which all the
materials of Chapter 2 used
must be wholly obtained

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
1504 Fats and oils and their
fractions, of fish or marine
mammals, whether or not
refined, but not chemically
modified:
- Solid fractions Manufacture from materials
of any heading including other
materials of heading No 1504
- Other Manufacture in which all the
materials of Chapters 2 and 3

used must be wholly obtained
ex 1505 Refined lanolin Manufacture from crude wool
grease of heading No 1505
1506 Other animal fats and oils and
their fractions, whether or not
refined, but not chemically
modified:
- Solid fractions Manufacture from materials
of any heading including other
materials of heading No 1506
- Other Manufacture in which all the
materials of Chapter 2 used
must be wholly obtained
1507 to 1515 Vegetable oils and their
fractions:
- Soya, ground nut, palm,
copra, palm kernel, babassu,
tung and oiticica oil, myrtle
wax and Japan wax, fractions
of jojoba oil and oils for
technical or industrial uses
other than the manufacture of
foodstuffs for human
consumption
Manufacture in which all the
materials used are classified
within a heading other than
that of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Solid fractions except for
that of jojoba oil
Manufacture from other
materials of heading No 1507
to 1515
- Other Manufacture in which all the
vegetable materials used must
be wholly obtained
1516 Animal or vegetable fats and
oils and their fractions; partly
or wholly hydrogenated, interesterified,
re-esterified or
elaidinized, whether or not

refined, but not further
prepared
Manufacture in which:
- all the materials of Chapter 2
used must be wholly obtained;
- all the vegetable materials
used must be wholly obtained.
However, materials of
headings Nos 1507, 1508,
1511 and 1513 may be used
1517 Margarine; edible mixtures or
preparations of animal or
vegetable fats or oils or of
fractions of different fats or
oils of this Chapter, other than
edible fats or oils or their
fractions of heading No 1516
Manufacture in which:
- all the materials of Chapters
2 and 4 used must be wholly
obtained;
- all the vegetable materials
used must be wholly obtained.
However, materials of
headings Nos 1507, 1508,
1511 and 1513 may be used
Chapter 16 Preparations of meat, of fish
or of crustaceans, molluscs or
other aquatic invertebrates
Manufacture from animals of
Chapter 1. All the materials of
Chapter 3 used must be
wholly obtained
ex Chapter 17 Sugars and sugar
confectionery ; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 1701 Cane or beet sugar and
chemically pure sucrose, in
solid form, flavoured or
coloured
Manufacture in which the
value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
1702 Other sugars, including
chemically pure lactose,
maltose, glucose and fructose,
in solid form; sugar syrups not
containing added flavouring
or colouring matter; artificial
honey, whether or not mixed
with natural honey; caramel:
- Chemically pure maltose
and fructose
Manufacture from materials
of any heading including other
materials of heading No 1702
- Other sugars in solid form,
flavoured or coloured
Manufacture in which the
value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product
- Other Manufacture in which all the
materials used must already
be originating
ex 1703 Molasses resulting from the
extraction or refining of sugar,
flavoured or coloured
Manufacture in which the
value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product
1704 Sugar confectionery
(including white chocolate),
not containing cocoa
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works

price of the product
Chapter 18 Cocoa and cocoa preparations Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
1901 Malt extract; food
preparations of flour, meal,
starch or malt extract, not
containing cocoa or
containing less than 40% by
weight of cocoa calculated on
a totally defatted basis, not
elsewhere specified or
included; food preparations of
goods of heading Nos 0401 to
0404, not containing cocoa or
containing less than 5% by
weight of cocoa calculated on
a totally defatted basis, not
elsewhere specified or
included:
- Malt extract Manufacture from cereals of
Chapter 10
- Other Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product
1902 Pasta, whether or not cooked
or stuffed (with meat or other
substances) or otherwise
prepared, such as spaghetti,
macaroni, noodles, lasagne,
gnocchi, ravioli, cannelloni;

couscous, whether or not
prepared:
- Containing 20% or less by
weight of meat, meat offal,
fish, crustaceans or molluscs
Manufacture in which all the
cereals and derivatives (except
durum wheat and its
derivatives) used must wholly
obtained
- Containing more than 20%
by weight of meat, meat offal,
fish, crustaceans or molluscs
Manufacture in which:
- all the cereals and
derivatives (except durum
wheat and its derivatives)
used must wholly obtained
- all the materials of Chapters
2 and 3 used must be wholly
obtained

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
1903 Tapioca and substitutes
therefor prepared from starch,
in the form of flakes, grains,
pearls, siftings or in similar
forms
Manufacture from materials
of any heading except potato
starch of heading No 1108
1904 Prepared foods obtained by
the swelling or roasting of
cereals or cereal products (for
example, corn flakes); cereals
(other than maize (corn)) in
grain formor in the formof
flakes or other worked grains
(except flour and meal);
precooked, or otherwise
prepared, not elsewhere
specified or included
Manufacture :

- from materials not classified
within heading No 1806;
- in which all the cereals and
flour (except durum wheat
and its derivatives1) used must
be wholly obtained;
- in which the value of any
materials of Chapter 17 used
does not exceed 30% of the
ex-works price of the product
1905 Bread, pastry, cakes, biscuits
and other bakers' wares,
whether or not containing
cocoa; communion wafers,
empty cachets of a kind
suitable for pharmaceutical
use, sealing wafers, rice paper
and similar products
Manufacture from materials
of any heading except those of
Chapter 11
ex Chapter 20 Preparations of vegetables,
fruit, nuts or other parts of
plants; except for:
Manufacture in which all the
fruit, nuts or vegetables used
must be wholly obtained
ex 2001 Yams, sweet potatoes and
similar edible parts of plants
containing 5% or more by
weight of starch, prepared or
preserved by vinegar or acetic
acid
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 2004 and
ex 2005
Potatoes in the form of flour,
meal or flakes, prepared or
preserved otherwise than by
vinegar or acetic acid
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
2006 Vegetables, fruit, nuts, fruitpeel

and other parts of plants,
preserved by sugar (drained,
glacé or crystallized)
Manufacture in which the
value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product
1 See Note 1 Appendix II(a).

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

not containing added sugar,
frozen
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product
2009 Fruit juices (including grape
must) and vegetable juices,
unfermented and not
containing added spirit,
whether or not containing
added sugar or other
sweetening matter:
- Citrus juices Manufacture in which:
- all the citrus fruits used must
be wholly obtained;
- the value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Other Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product
ex Chapter 21 Miscellaneous edible
preparations; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
2101 Extracts, essences and
concentrates, of coffee, tea or
maté and preparations with a

basis of these products or with
a basis of coffee, tea or maté;
roasted chicory and other
roasted coffee substitutes, and
extracts, essences and
concentrates thereof
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- all the chicory used must be
wholly obtained
2103 Sauces and preparations
therefor; mixed condiments
and mixed seasonings;
mustard flour and meal and
prepared mustard:
- Sauces and preparations
therefor; mixed condiments
and mixed seasonings
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
mustard flour or meal or
prepared mustard may be used
- Mustard flour and meal and
prepared mustard
Manufacture from materials
of any heading
ex 2104 Soups and broths and
preparations therefor
Manufacture from materials
of any heading except
prepared or preserved
vegetables of heading Nos
2002 to 2005

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
2106 Food preparations not
elsewhere specified or
included
Manufacture in which:

- all the materials used are
classified within a
heading other than that of
the product;
- the value of any materials
of Chapter 17 used does
not exceed 30% of the exworks
price of the
product
ex Chapter 22 Beverages, spirits and
vinegar; except for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- all the grapes or any
material derived from grapes
used must be wholly obtained
2202 Waters, including mineral
waters and aerated waters,
containing added sugar or
other sweetening matter or
flavoured, and other nonalcoholic
beverages, not
including fruit or vegetable
juices of heading No 2009
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of any materials of
Chapter 17 used does not
exceed 30% of the ex-works
price of the product;
- any fruit juice used (except
for pineapple, lime and
grapefruit juices) must already
be originating
2208 Undenatured ethyl alcohol of
an alcoholic strength by
volume of less than 80% vol;
spirits, liqueurs and other
spirituous beverages
Manufacture:
- from materials not classified
within heading Nos 2207 or
2208,
- in which all the grapes or

any material derived from
grapes used must be wholly
obtained or if all the other
materials used are already
originating, arrack may be
used up to a limit of 5% by
volume



HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex Chapter 23 Residues and waste from the
food industries; prepared
animal fodder; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 2301 Whale meal; flours, meals and
pellets of fish or of
crustaceans, molluscs or other
aquatic invertebrates, unfit for
human consumption
Manufacture in which all the
materials of Chapters 2 and 3
used must be wholly obtained
ex 2303 Residues from the
manufacture of starch from
maize (excluding concentrated
steeping liquors), of a protein
content, calculated on the dry
product, exceeding 40% by
weight
Manufacture in which all the
maize usedmust be wholly
obtained
ex 2306 Oil cake and other solid
residues resulting from the
extraction of olive oil,
containing more than 3% of
olive oil
Manufacture in which all the
olives used must be wholly
obtained
2309 Preparations of a kind used in

animal feeding
Manufacture in which:
- all the cereals, sugar or
molasses, meat or milk used
must already be originating;
- all the materials of Chapter
3 usedmust be wholly
obtained
ex Chapter 24 Tobacco and manufactured
tobacco substitutes; except
for:
Manufacture in which all the
materials of Chapter 24 used
must be wholly obtained.
2402 Cigars, cheroots, cigarillos
and cigarettes, of tobacco or
of tobacco substitutes
Manufacture in which at least
70% by weight of the
unmanufactured tobacco or
tobacco refuse of heading No
2401 used must already be
originating

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 2403 Smoking tobacco Manufacture in which at least
70% by weight of the
unmanufactured tobacco or
tobacco refuse of heading No
2401 used must already be
originating
ex Chapter 25 Salt; sulfur; earths and stone;
plastering materials, lime and
cement; except for
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 2504 Natural crystalline graphite,
with enriched carbon content,
purified and ground
Enriching of the carbon
content, purifying and

grinding of crude crystalline
graphite
ex 2515 Marble, merely cut, by sawing
or otherwise, into blocks or
slabs of a rectangular
(including square) shape, of a
thickness not exceeding 25 cm
Cutting, by sawing or
otherwise, of marble (even if
already sawn) of a thickness
exceeding 25 cm
ex 2516 Granite, porphyry, basalt,
sandstone and other
monumental and building
stone, merely cut, by sawing
or otherwise, into blocks or
slabs of a rectangular
(including square) shape, of a
thickness not exceeding 25 cm
Cutting, by sawing or
otherwise, of stone (even if
already sawn) of a thickness
exceeding 25 cm
ex 2518 Calcined dolomite Calcination of dolomite not
calcined
ex 2519 Crushed natural magnesium
carbonate (magnesite), in
hermetically-sealed
containers, and magnesium
oxide, whether or not pure,
other than fused magnesia or
dead-burned (sintered)
magnesia
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
natural magnesium carbonate
(magnesite) may be used

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 2520 Plasters specially prepared for
dentistry

Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
ex 2524 Natural asbestos fibres Manufacture from asbestos
concentrate
ex 2525 Mica powder Grinding of mica or mica
waste
ex 2530 Earth colours, calcined or
powdered
Calcination or grinding of
earth colours
Chapter 26 Ores, slag and ash Manufacture in which all the
material used are classified
within a heading other than
that of the product
ex Chapter 27 Mineral fuels, mineral oils
and products of their
distillation; bituminous
substances; mineral waxes;
except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 2707 Oils in which the weight of
the aromatic constituents
exceeds that of the nonaromatic
constituents, being
oils similar to mineral oils
obtained by distillation of
high temperature coal tar, of
which more than 65% by
volume distils at a
temperature of up to 250°C
(including mixtures of
petroleum spirit and benzole),
for use as power or heating
fuels
Operations of refining and/or
one or more specific
process(es)1
or
Other operations in which all
the materials used are
classified within a heading
other than that of the product.
However, materials classified

within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product
ex 2709 Crude oils obtained from
bituminous minerals
Destructive distillation of
bituminous materials
1 For the special conditions relating to "specific processes" see Introductory Notes 7.1
and 7.3.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
2710 Petroleum oils and oils
obtained from bituminous
materials, other than crude;
preparations not elsewhere
specified or included,
containing by weight 70% or
more of petroleum oils or of
oils obtained from bituminous
materials, these oils being the
basic constituents of the
preparations
Operations of refining and/or
one or more specific
process(es) 2
or
Other operations in which all
the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product
2711 Petroleum gases and other
gaseous hydrocarbons
Operations of refining and/or
one or more specific
process(es) 2
or
Other operations in which all

the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product
2712 Petroleum jelly; paraffin wax,
microcrystalline petroleum
wax, slack wax, ozokerite,
lignite wax, peat wax, other
mineral waxes and similar
products obtained by
synthesis or by other
processes, whether or not
coloured
Operations of refining and/or
one or more specific
process(es) 2
or
Other operations in which all
the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product
2 For the special conditions relating to "specific processes" see Introductory Note 7.2.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
2713 Petroleum coke, petroleum
bitumen and other residues of
petroleum oils or of oils
obtained from bituminous
materials
Operations of refining and/or
one or more specific
process(es)1
or
Other operations in which all

the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product
2714 Bitumen and asphalt, natural;
bituminous or oil shale and tar
sands; asphaltites and
asphaltic rocks
Operations of refining and/or
one or more specific
process(es)1
or
Other operations in which all
the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product
2715 Bituminous mixtures based on
natural asphalt, on natural
bitumen, on petroleum
bitumen, on mineral tar or on
mineral tar pitch (for example,
bituminous mastics, cutbacks)
Operations of refining and/or
one or more specific
process(es)1
or
Other operations in which all
the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product

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

ex Chapter 28 Inorganic chemicals ; organic
or inorganic compounds of
precious metals, of rare-earth
metals, of radioactive
elements or of isotopes;
except for
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
ex 2805 "Mischmetall" Manufacture by electrolytic or
thermal treatment in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
ex 2811 Sulphur trioxide Manufacture from sulphur
dioxide
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex 2833 Aluminium sulphate Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
ex 2840 Sodium perborate Manufacture from disodium
tetraborate pentahydrate
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex Chapter 2 91 Organic chemicals; except for: Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works

price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
1 See Note 2 Appendix II(a) and Joint Declaration V, for heading No ex 2914.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 2901 Acyclic hydrocarbons for use
as power or heating fuels
Operations of refining and/or
one or more specific
process(es)2
or
Other operations in which all
the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product
ex 2902 Cyclanes and cyclenes (other
than azulenes), benzene,
toluene, xylenes, for use as
power or heating fuels
Operations of refining and/or
one or more specific
process(es) 1
or
Other operations in which all
the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used, provided their value
does not exceed 50% of the
ex-works price of the product
ex 2905 Metal alcoholates of alcohols
of this heading and of ethanol
Manufacture from materials

of any heading, including
other materials of heading No
2905. However, metal
alcoholates of this heading
may be used, provided their
value does not exceed 20% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
2 For the special conditions relating to "specific processes" see Introductory Notes 7.1
and 7.3.
1 For the special conditions relating to "specific processes" see Introductory Notes 7.1
and 7.3.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
29152 Saturated acyclic
monocarboxylic acids and
their anhydrides, halides,
peroxides and peroxyacids;
their halogenated,
sulphonated, nitrated or
nitrosated derivatives
Manufacture from materials
of any heading. However, the
value of all the materials of
headings Nos 2915 and 2916
used may not exceed 20% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex 2932 - Internal ethers and their
halogenated, sulphonated,
nitrated or nitrosated
derivatives
- Cyclic acetals and internal
hemiacetals and their
halogenated, sulphonated,

nitrated or nitrosated
derivatives
Manufacture from materials
of any heading. However, the
value of all the materials of
heading 2909 used may not
exceed 20% of the ex –works
price of the product
Manufacture from materials
of any heading
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
2933 Heterocyclic compounds with
nitrogen hetero-atom(s) only
Manufacture from materials
of any heading. However, the
value of all the materials of
heading Nos 2932 and 2933
used may not exceed 20% of
the ex–works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
2934 Nucleic acids and their salts,
other heterocyclic compounds
Manufacture from materials
of any heading. However, the
value of all the materials of
heading Nos 2932, 2933 and
2934 used may not exceed
20% of the ex–works price of
the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product.
ex Chapter 30 Pharmaceutical products;
except for:
Manufacture in which all the
materials used are classified

within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product

2 See Note 3 Appendix II(a) and Joint Declaration V, for heading No ex 2915.



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

3002 Human blood; animal blood
prepared for therapeutic,
prophylactic or diagnostic
uses; antisera and other blood
fractions and modified
immunological products,
whether or not obtained by
means of biotechnological
processes; vaccines, toxins,
cultures of micro-organisms
(excluding yeasts) and similar
products:

- Products consisting of two
or more constituents which
have been mixed together for
therapeutic or prophylactic
uses or unmixed products for
these uses, put up in measured
doses or in forms or packings
for retail sale

Manufacture from materials
of any heading, including
other materials of heading No
3002. The materials of this
description may also be used,
provided their value does not
exceed 20% of the ex-works
price of the product

- Other:

-- human blood Manufacture from materials
of any heading, including
other materials of heading No
3002. The materials of this

description may also be used,
provided their value does not
exceed 20% of the ex-works
price of the product
-- animal blood prepared for
therapeutic or prophylactic
uses
Manufacture from materials
of any heading, including
other materials of heading No
3002. The materials of this
description may also be used,
provided their value does not
exceed 20% of the ex-works
price of the product
-- blood fractions other than
antisera, haemoglobin, blood
globulins and serum globulins
Manufacture from materials
of any heading, including
other materials of heading No
3002. The materials of this
description may also be used,
provided their value does not
exceed 20% of the ex-works
price of the product


-- haemoglobin, blood
globulins and serum globulins
Manufacture from materials
of any heading, including
other materials of heading No
3002. The materials of this
description may also be used,
provided their value does not
exceed 20% of the ex-works
price of the product
-- Other Manufacture from materials
of any heading, including
other materials of heading No
3002. The materials of this
description may also be used,

provided their value does not
exceed 20% of the ex-works
price of the product
3003 and 3004 Medicaments (excluding
goods of heading No 3002,
3005 or 3006):
- Obtained from amikacin of
heading No 2941
- Other
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials of heading No 3003
or 3004 may be used provided
their value, taken together,
does not exceed 20% of the ex
works price of the product
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product.
However, materials of
heading No 3003 or 3004 may
be used provided their value,
taken together, does not
exceed 20% of the ex-works
price of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex Chapter 31 Fertilizers, except for: Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product

Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
ex 3105 Mineral or chemical fertilizers
containing two or three of the
fertilizing elements nitrogen,
phosphorous and potassium;
other fertilizers; goods of this
Chapter, in tablets or similar
forms or in packages of a
gross weight not exceeding 10
kg, except for:
- sodium nitrate
- calcium cyanamide
- potassium sulphate
- magnesium potassium
sulphate
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 20% of the
ex-works price of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex Chapter 32 Tanning or dyeing extracts;
tannins and their derivatives;
dyes, pigments and other
coloring matter; paints and
varnishes; putty and other
mastics; inks; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not

exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
ex 3201 Tannins and their salts, ethers,
esters and other derivatives
Manufacture from tanning
extracts of vegetable origin
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
3203 Coloring matter of vegetable
or animal origin (including
dyeing extracts but excluding
animal black), whether or not
chemically defined;
preparations as specified in
Note 3 to this Chapter based
on colouring matter of
vegetable or animal origin:

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Pigments of vegetable origin
for colouring egg and chicken
with a basis of flower and
chili oleoresins
Manufacture from oleoresins
- Other Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 50% of the ex–
works price of the product

3204 to 3206 Synthetic organic colouring
matter, colour lakes;
preparations and other
coloring matter
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 50% of the ex–
works price of the product
ex Chapter 33 Essential oils and resinoids;
perfumery, cosmetic or toilet
preparations, except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
3301 Essential oils (terpeneless or
not), including concretes and
absolutes; resinoids; extracted
oleoresins; concentrates of
essential oils in fats, in fixed
oils, in waxes or the like,
obtained by enfleurage or
maceration; terpenic byproducts
of the deterpenation
of essential oils; aqueous
distillates and aqueous
solutions of essential oils
Manufacture from materials
of any heading, including
materials of a different

“group”1 in this heading.
However, materials classified
within the same group may be
used provided their value does
not exceed 20% of the exworks
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
1 A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex Chapter 34 Soap, organic surface-active
agents, washing preparations,
artificial waxes, prepared
waxes, polishing or scouring
preparations, candles and
similar articles, modeling
pastes, “dental waxes” and
dental preparations with a
basis of plaster, except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
ex 3403 Lubricating preparations
containing petroleum oils or
oils obtained from bituminous
minerals, provided they
represent less than 70% by
weight
Operations of refining and/or

one or more specific
process(es)2
or
Other operations in which all
the materials used are
classified within a heading
other than that of the product.
However, materials classified
within the same heading may
be used provided their value
does not exceed 50% of the
ex-works price of the product
3404 Artificial waxes and prepared
waxes:
- With a basis of paraffin,
petroleum waxes, waxes
obtained from bituminous
minerals, slack wax or scale
wax
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 50% of the ex-works
price of the product
- Other Manufacture from materials
of any heading, except:
- hydrogenated oils having
the character of waxes of
heading No 1516;
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
2 For the special conditions relating to "specific processes" see Introductory Notes 7.1
and 7.3.


- fatty acids not chemically
defined or industrial fatty

alcohols having the character
of waxes of heading No 3823;
- materials of heading No
3404
However, these materials may
be used provided their value
does not exceed 20% of the
ex-works price of the product
ex Chapter 35 Albuminoidal substances;
modified starches; glues;
enzymes; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
3505 Dextrins and other modified
starches (for example,
pregelatinised or esterified
starches); glues based on
starches, or on dextrins or
other modified starches:
- Starch ethers and esters Manufacture from materials
of any heading, including
other materials of heading No
3505
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- Other Manufacture from materials
of any heading, except those
of heading No 1108
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex 3507 Prepared enzymes not
elsewhere specified or
included

Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product

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

or textiles; instant print film in
the flat, sensitized, unexposed,
whether or not in packs:
- Instant print film for color
photography in packs
Manufacture in which all the
materials used are classified
within a heading other than
heading No 3701 or 3702.
However, materials from
heading No 3702 may be used
provided their value does not
exceed 30% of the ex–works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex–
works price of the product
- Other Manufacture in which all the
materials used are classified
within a heading other than
heading Nos 3701 or 3702.
However, materials from
heading Nos 3701 and 3702
may be used provided their
value taken together, does not
exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
3702 Photographic film in rolls,
sensitized, unexposed, of any
material other than paper,
paperboard or textiles; instant
print film in rolls, sensitized,
unexposed
Manufacture in which all the
materials used are classified
within a heading other than

heading No 3701 or 3702
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
3704 Photographic plates, film
paper, paperboard and
textiles, exposed but not
developed
Manufacture in which all the
materials used are classified
within a heading other than
heading Nos 3701 to 3704
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex Chapter 38 Miscellaneous chemical
products; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 20% of the ex-works
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex 3801 - Colloidal graphite in
suspension in oil and semicolloidal
graphite;
carbonaceous pastes for
electrodes
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
- Graphite in paste form,
being a mixture of more than
30% by weight of graphite
with mineral oils
Manufacture in which the
value of all the materials of
heading No 3403 used does

not exceed 20% of the exworks
price of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex 3803 Refined tall oil Refining of crude tall oil Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex 3805 Spirits of sulphate turpentine,
purified
Purification by distillation or
refining of raw spirits of
sulphate turpentine
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex 3806 Ester gums Manufacture from resin acids Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product


ex 3807 Wood pitch (wood tar pitch) Distillation of wood tar Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
3808 Insecticides, rodenticides,
fungicides, herbicides, antisprouting
products and plantgrowth
regulators,
disinfectants and similar
products, put up in forms or
packings for retail sale or as
preparations or articles (for
example, sulphur-treated
bands, wicks and candles, and
fly-papers)
Manufacture in which the
value of all the materials used

does not exceed 50% of the
ex-works price of the product
3809 Finishing agents, dye carriers
to accelerate the dyeing or
fixing of dyestuffs and other
products and preparations (for
example, dressings and
mordants), of a kind used in
the textile, paper, leather or
like industries, not elsewhere
specified or included
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
3810 Pickling preparations for
metal surfaces; fluxes and
other auxiliary preparations
for soldering, brazing or
welding; soldering, brazing or
welding powders and pastes
consisting of metal and other
materials; preparations of a
kind used as cores or coatings
for welding electrodes or rods
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
3811 Anti-knock preparations,
oxidation inhibitors, gum
inhibitors, viscosity
improvers, anti-corrosive
preparations and other
prepared additives, for
mineral oils (including
gasoline) or for other liquids
used for the same purposes as
mineral oils:

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Prepared additives for
lubricating oil, containing

petroleum oils or oils obtained
from bituminous minerals
Manufacture in which the
value of all the materials of
heading No 3811 used does
not exceed 50% of the exworks
price of the product
- Other Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
3812 Prepared rubber accelerators;
compound plasticizers for
rubber or plastics, not
elsewhere specified or
included; anti-oxidizing
preparations and other
compound stabilizers for
rubber or plastics
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
3813 Preparations and charges for
fire-extinguishers; charged
fire-extinguishing grenades
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
3814 Organic composite solvents
and thinners, not elsewhere
specified or included;
prepared paint or vanish
removers
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
3818 Chemical elements doped for
use in electronics, in the form
of discs, wafers or similar
forms; chemical compounds
doped for use in electronics
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product

3819 Hydraulic brake fluids and
other prepared liquids for
hydraulic transmission, not
containing or containing less
than 70% by weight of
petroleum oils or oils obtained
from bituminous minerals
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product

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

materials of heading No. 3823
3824 Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
- The following of this heading:
Prepared binders for foundry moulds or cores based on natural resinous products
Naphthenic acids, their water insoluble salts and their esters
Sorbitol other than that of heading No 2905
Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
Manufacture in which the value of all the materials used does not exceed 40% of the exworks price of the product





Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils

obtained from bituminous
minerals, and their salts
Ion exchangers
Getters for vacuum tubes
Alkaline iron oxide for the
purification of gas
Ammoniacal gas liquors and
spent oxide produced in coal
gas purification
Sulphonaphthenic acids, their
water insoluble salts and their
esters
Fusel oil and Dippel's oil
Mixtures of salts having
different anions
Copying pastes with a basis of
gelatin, whether or not on a
paper or textile backing
- Other Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
3901 Polymers of ethylene, in
primary forms:
6703/00 ADD 3 CR/kjf 80
ANNEX III DG E VI EN
HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Addition homopolymerization
products in which
a single monomer contributes
more than 99% by weight to
the total polymer content
Manufacture in which:
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product;
- the value of any materials of
Chapter 39 used does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks

price of the product
- Other Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,
materials classified within
Chapter 39 may be used,
provided their value does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
3902 to 3906 Polymers of propylene or
other olefins; Polymers of
styrene; Polymers of vinyl
chloride or of other
halogenated olefins; Polymers
of vinyl acetate or other vinyl
esters; Acrylic polymers; all
in primary forms
Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,
materials classified within
Chapter 39 may be used,
provided their value does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
3907 Polyacetals, other polyethers
and epoxide resins, in primary
forms, polycarbonates, alkyd
resins, polyallyl esters and
other polyesters, in primary
forms
1 In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one
hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of
materials which predominates by weight in the product.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Copolymer, made from
polycarbonate and
acrylonitrile-butadienestyrene
copolymer (ABS)
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
materials classified within the
same heading may be used
provided their value does not
exceed 50% of the ex-works
price of the product1
- Polyester Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,
materials of Chapter 39 may
be used, provided their value
does not exceed 20% of the
ex-works price of the product
and/or manufacture from
polycarbonate of tetrabromo-
(bisphenol A)
- Other Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,
materials classified within
Chapter 39 may be used,
provided their value does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
3908 to 3911 Polyamides; Amino-resins,
phenolic resins and
polyurethanes; Silicones;
Petroleum resins,
coumumarone-inede resins,
polyterpenes, polysulphides,

polysulphones and other
products; all in primary forms
Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,
materials classified within
Chapter 39 may be used,
provided their value does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
1 In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one
hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of
materials which predominates by weight in the product.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
3912 Cellulose and its chemical
derivatives, not elsewhere
specified or included, in
primary forms
Manufacture in which the
value of any materials
classified in the same heading
as the product does not exceed
20% of the ex-works price of
the product
3913 to 3914 Natural polymers and
modified natural polymers not
elsewhere specified or
included; Ion-exchangers
based on polymers of heading
Nos. 3901 to 3913, in primary
forms
Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,

materials classified within
Chapter 39 may be used,
provided their value does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
3915 Waste, parings and scrap, of
plastic
Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,
materials classified within
Chapter 39 may be used,
provided their value does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
3916 to 3921 Semi-manufactures and
articles of plastics; except for
headings Nos ex 3916, ex
3917, ex 3920 and ex 3921,
for which the rules are set out
below:
- Flat products, further
worked than only surfaceworked
or cut into forms other
than rectangular (including
square); other products,
further worked than only
surface-worked
- Other:
Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,
materials classified within
Chapter 39 may be used,
provided their value does not
exceed 50% of the ex-works
price of the product1
Manufacture in which the value

of all the materials used does
not exceed 25% of the exworks
price of the product

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



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

-- Addition
homopolymerization products
in which a single monomer
contributes more than 99% by
weight to the total polymer
content
Manufacture in which:
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product;
- the value of any materials of
Chapter 39 used does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product

-- Other Manufacture in which all the
materials used are classified
within a Chapter other than
Chapter 39. However,
materials classified within
Chapter 39 may be used,
provided their value does not
exceed 20% of the ex-works
price of the product1
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product

ex 3916 and ex

3917
Profile shapes and tubes Manufacture in which:
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product;
- the value of any materials
classified within the same
heading as the product does
not exceed 20% of the exworks
price of the product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
ex 3920 - Ionomer sheet or film Manufacture from a
thermoplastic partial salt
which is a copolymer of
ethylene and metacrylic acid
partly neutralized with metal
ions, mainly zinc and sodium
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
- Sheets of regenerated
cellulose, polyamides or
polyethylene
Manufacture in which the
value of any materials
classified in the same heading
as the product does not exceed
20% of the ex-works price of
the product
1 In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one
hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of
materials which predominates by weight in the product.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 3921 Foils of plastic, metallized Manufacture from highly
transparent polyester foils

with a thickness of less than
23 micron2
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
3922 to 3926 Articles of plastics Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
ex Chapter 40 Rubber and articles thereof;
except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 4001 Laminated slabs of crepe
rubber for shoes
Lamination of sheets of
natural rubber
ex 4002 Latex Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
4005 Compounded rubber,
unvulcanised, in primary
forms or in plates, sheets or
strip
Manufacture in which the
value of all the materials used,
except natural rubber, does
not exceed 50% of the exworks
price of the product
4012 Retreaded or used pneumatic
tyres of rubber; solid or
cushion tyres, interchangeable
tyre treads and tyre flaps, of
rubber:
- Retreaded pneumatic, solid
or cushion tyres, of rubber
Retreading of used tyres
- Other Manufacture from materials
of any heading, except those
of heading Nos 4011 or 4012
ex 4017 Articles of hard rubber Manufacture from hard rubber
2 The following foils shall be considered as highly transparent: foils, the optical dimming
of which - measured

according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.



HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex Chapter 41 Raw hides and skins (other
than furskins) and leather;
except for
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 4102 Raw skins of sheep or lambs,
without wool on
Removal of wool from sheep
or lamb skins, with wool on
41041 to 4107 Leather, without hair or wool,
other than leather of heading
Nos 4108 or 4109
Retanning of pre-tanned
leather
or
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
4109 Patent leather and patent
laminated leather; metallized
leather
Manufacture from leather of
heading Nos 4104 to 4107
provided its value does not
exceed 50% of the ex-works
price of the product
Chapter 42 Articles of leather; saddlery
and harness; travel goods,
handbags and similar
containers; articles of animal
gut (other than silk worm gut)
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex Chapter 43 Furskins and artificial fur;

manufactures thereof; except
for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 4302 Tanned or dressed furskins,
assembled:
- Plates, crosses and similar
forms
Bleaching or dyeing, in
addition to cutting and
assembly of non-assembled
tanned or dressed furskins
- Other Manufacture from nonassembled,
tanned or dressed
furskins
1 See Note 4 Appendix II(a) and Joint Declaration VI.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
4303 Articles of apparel, clothing
accessories and other articles
of furskin
Manufacture from nonassembled
tanned or dressed
furskins of heading No 4302
ex Chapter 44 Wood and articles of wood;
wood charcoal; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 4403 Wood roughly squared Manufacture from wood in the
rough, whether or not stripped
of its bark or merely roughed
down
ex 4407 Wood sawn or chipped
lengthwise, sliced or peeled,
of a thickness exceeding 6
mm, planed, sanded or fingerjointed
Planing, sanding or fingerjointing
ex 4408 Veneer sheets and sheets for
plywood, of a thickness not

exceeding 6 mm, spliced, and
other wood sawn lengthwise,
sliced or peeled of a thickness
not exceeding 6 mm, planed,
sanded or finger-jointed
Splicing, planing, sanding or
finger-jointing
ex 4409 Wood continuously shaped
along any of its edges or
faces, whether or not planed,
sanded or finger-jointed:
- Sanded or finger-jointed Sanding or finger-jointing
- Beadings and mouldings Beading or moulding
ex 4410 to
ex 4413
Beadings and mouldings,
including moulded skirting
and other moulded boards
Beading or moulding
ex 4415 Packing cases, boxes, crates,
drums and similar packings,
of wood
Manufacture from boards not
cut to size

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 4416 Casks, barrels, vats, tubs and
other coopers' products and
parts thereof, of wood
Manufacture from riven
staves, not further worked
than sawn on the two
principal surfaces
ex 4418 Builders' joinery and
carpentry of wood
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
cellular wood panels, shingles
and shakes may be used
- Beadings and mouldings Beading or moulding
ex 4421 Match splints; wooden pegs or

pins for footwear
Manufacture from wood of
any heading, except drawn
wood of heading No 4409
ex Chapter 45 Cork and articles of cork;
except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
4503 Articles of natural cork Manufacture from cork of
heading No 4501
Chapter 46 Manufactures of straw, of
esparto or of other plaiting
materials; basketware and
wickerwork
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Chapter 47 Pulp of wood or of other
fibrous cellulosic material;
recovered (waste and scrap)
paper or paperboard
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex Chapter 48 Paper and paperboard; articles
of paper pulp, of paper or of
paperboard; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
4810 Paper and paperboard, coated
on one or both sides with
kaolin (China clay) or other
inorganic substances, with or
without a binder, and with no
other coating, whether or not
surface-colored, surfacedecorated
or printed, in rolls
or sheets
Manufacture from papermaking
materials of Chapter
47

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

other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
ex 4820 Letter pads Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
ex 4823 Other paper, paperboard,
cellulose wadding and webs
of cellulose fibres, cut to size
or shape
Manufacture from papermaking
materials of Chapter
47

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex Chapter 49 Printed books, newspapers,
pictures and other products of
the printing industry;
manuscripts, typescripts and
plans; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
4909 Printed or illustrated
postcards; printed cards
bearing personal greetings,
messages or announcements,
whether or not illustrated,
with or without envelopes or
trimmings
Manufacture from materials
not classified within heading
Nos 4909 or 4911
4910 Calendars of any kind,
printed, including calendar
blocks:
- Calendars of the "perpetual"
type or with replaceable
blocks mounted on bases

other than paper or
paperboard
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
- Other Manufacture from materials
not classified in heading Nos
4909 or 4911
ex Chapter 50 Silk; except for: Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 5003 Silk waste (including cocoons
unsuitable for reeling, yarn
waste and garnetted stock),
carded or combed
Carding or combing of silk
waste

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
5004 to
ex 5006
Silk yarn and yarn spun from
silk waste
Manufacture from1 :
- raw silk or silk waste carded
or combed or otherwise
prepared for spinning,
- other natural fibres not
carded or combed or
otherwise prepared for
spinning,
- chemical materials or textile
pulp, or
- paper-making materials
5007 Woven fabrics of silk or of
silk waste:
- Incorporating rubber thread Manufacture from single

yarn1
- Other Manufacture from1:
- coir yarn,
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise prepared for
spinning,
- chemical materials or textile
pulp, or
- paper
or
Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product

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



HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex Chapter 51 Wool, fine or coarse animal
hair; horsehair yarn and
woven fabric; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
5106 to 5110 Yarn of wool, of fine or
coarse animal hair or of
horsehair
Manufacture from1 :
- raw silk or silk waste carded
or combed or otherwise

prepared for spinning,
- natural fibres not carded or
combed or otherwise prepared
for spinning,
- chemical materials or textile
pulp, or
- paper-making materials
5111 to 5113 Woven fabrics of wool, of
fine or coarse animal hair or
of horsehair:
- Incorporating rubber thread Manufacture from single yarn1
- Other Manufacture from1:
- coir yarn,
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise prepared for
spinning,
- chemical materials or textile
pulp, or
- paper
1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
or
Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
ex Chapter 52 Cotton; except for: Manufacture in which all the
materials used are classified
within a heading other than

that of the product
5204 to 5207 Yarn and thread of cotton Manufacture from1:
- raw silk or silk waste carded
or combed or otherwise
prepared for spinning,
- natural fibres not carded or
combed or otherwise prepared
for spinning,
- chemical materials or textile
pulp, or
- paper-making materials
5208 to 5212 Woven fabrics of cotton:
- Incorporating rubber thread Manufacture from single yarn1

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



HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Other Manufacture from1:
- coir yarn,
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise prepared for
spinning,
- chemical materials or textile
pulp, or
- paper
or
2Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
ex Chapter 53 Other vegetable textile fibers;

paper yarn and woven fabrics
of paper yarn; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
5306 to 5308 Yarn of other vegetable textile
fibres; paper yarn
Manufacture from1:
- raw silk or silk waste carded
or combed or otherwise
prepared for spinning,
- natural fibres not carded or
combed or otherwise prepared
for spinning,
- chemical materials or textile
pulp, or
- paper-making materials
1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
2 The printing rule shall apply only to exports from the EC to Mexico for an aggregate annual quota of
2,000,000 m2. This quota will be allocated byMexico through auction. See also Joint Declarations VII and X.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
5309 to 5311 Woven fabrics of other
vegetable textile fibres;
woven fabrics of paper yarn:
- Incorporating rubber thread Manufacture from single yarn1
- Other Manufacture from1:
- coir yarn,
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise prepared for
spinning,
- chemical materials or textile
pulp, or
- paper
or
Printing accompanied by at
least two preparatory or

finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
5401 to 5406 Yarn, monofilament and
thread of man-made filaments
Manufacture from1:
- raw silk or silk waste carded
or combed or otherwise
prepared for spinning,
- natural fibres not carded or
combed or otherwise prepared
for spinning,
- chemical materials or textile
pulp, or
- paper-making materials
1 For special conditions relating to products made of a mixture of textile materials, see
Introductory Note 5.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
5407 and 5408 Woven fabrics of man-made
filament yarn:
- Incorporating rubber thread
Manufacture from single yarn1
- Other Manufacture from1:
- coir yarn,
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise prepared for
spinning,
- chemical materials or textile
pulp, or
- paper
or

2Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
5501 to 5507 Man-made staple fibres Manufacture from chemical
materials or textile pulp
5508 to 5511 Yarn and sewing thread of
man-made staple fibres
Manufacture from1:
- raw silk or silk waste carded
or combed or otherwise
prepared for spinning,
- natural fibres not carded or
combed or otherwise prepared
for spinning,
- chemical materials or textile
pulp, or
- paper-making materials
1 For special conditions relating to products made of a mixture of textile materials, see
Introductory Note 5.
2 The printing rule shall apply only to exports from the EC to Mexico for an aggregate
annual quota of
3,500,000 m2. This quota will be allocated byMexico through auction. See also Joint
Declarations VII and X

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
5512 to 5516 Woven fabrics of man-made
staple fibres:
- Incorporating rubber thread Manufacture from single yarn1
- Other Manufacture from1:
- coir yarn,
- natural fibres,
- man-made staple fibres not

carded or combed or
otherwise prepared for
spinning,
- chemical materials or textile
pulp, or
- paper
or
2Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
ex Chapter 56 Wadding, felt and nonwovens;
special yarns; twine,
cordage, ropes and cables and
articles thereof; except for:
Manufacture from1:
- coir yarn,
- natural fibres,
- chemical materials or textile
pulp, or
- paper-making materials
5602 Felt, whether or not
impregnated, coated, covered
or laminated:

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

2 The printing rule shall apply only to exports from the EC to Mexico for an aggregate annual quota of
2,000,000 m2. This quota will be allocated byMexico through auction. See also Joint Declarations VII and X.



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

- natural fibres,
- nylon staples fibres of
heading Nos. 5501 or 5503,
- chemical materials or textile
pulp
However:
- polypropylene filament of
heading No 5402,
- polypropylene fibres of
heading Nos 5503 or 5506 or
- polypropylene filament tow
of heading No 5501, of which
the denomination in all cases
of a single filament or fibre is
less than 9 decitex may be
used provided their value does
not exceed 40% of the exworks
price of the product
- Other Manufacture from1:
- natural fibres,
- nylon staples fibres of
heading Nos. 5501 or 5503
- man-made staple fibres
made from casein, or
- chemical materials or textile
pulp
5604 Rubber thread and cord,
textile covered; textile yarn,
and strip and the like of
heading No 5404 or 5405,
impregnated, coated, covered
or sheathed with rubber or
plastics:
- Rubber thread and cord,
textile covered
Manufacture from rubber
thread or cord, not textile
covered
1 For special conditions relating to products made of a mixture of textile materials, see
Introductory Note 5.


- Other Manufacture from1:

- natural fibres not carded or
combed or otherwise prepared
for spinning,
- chemical materials or textile
pulp, or
- paper-making materials
5605 Metallized yarn, whether or
not gimped, being textile yarn,
or strip or the like of heading
No 5404 or 5405, combined
with metal in the form of
thread, strip or powder or
covered with metal
Manufacture from1:
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning,
- chemical materials or textile
pulp, or
- paper-making materials
5606 Gimped yarn, and strip and
the like of heading No 5404 or
5405 , gimped (other than
those of heading No 5605 and
gimped horsehair yarn);
chenille yarn (including flock
chenille yarn); loop wale-yarn
Manufacture from1:
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning,
- chemical materials or textile
pulp, or
- paper-making materials
Chapter 57 Carpets and other textile floor
coverings:
- Of needleloom felt: Manufacture from
1
:
- natural fibres,
- nylon filament yarn of
heading No. 5402,
- nylon staple fibres of
heading No 5501 or 5503, or

- chemical materials or textile
pulp
1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
However:
- polypropylene filament of
heading No 5402,
- polypropylene fibres of
heading No 5503 or 5506 or
- polypropylene filament tow
of heading No 5501, of which
the denomination in all cases
of a single filament or fibre is
less than 9 decitex may be
used provided their value does
not exceed 40% of the exworks
price of the product
Jute fabric may be used as a
backing for carpets of
needleloom felt
- Other felt Manufacture from1:
- natural fibres not carded or
combed or otherwise prepared
for spinning,
- nylon filament yarn of
heading No 5402,
- nylon staple fibres of
heading No 5501 or 5503, or
- chemical materials or textile
pulp
However:
- polypropylene filament of
heading No 5402,
- polypropylene fibres of
heading No 5503 or 5506, or
- polypropylene filament tow
of heading No 5501, of which
the denomination in all cases
of a single filament or fibre is
less than 9 decitex may be
used provided their value does

not exceed 40% of the exworks
price of the product
- Other:
1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
-- of polyester or acrylic fibres Manufacture from1:
- coir or jute yarn,
- natural fibres,
- nylon filament yarn of
heading No 5402,
-nylon staple fibres of heading
No 5501 or 5503, or
- chemical materials or textile
pulp
However:
- polypropylene filament of
heading No 5402,
- polypropylene fibres of
heading No 5503 or 5506, or
- polypropylene filament tow
of heading No 5501, of which
the denomination in all cases
of a single filament or fibre is
less than 9 decitex may be
used provided their value does
not exceed 40% of the exworks
price of the product.
Jute fabric may be used as a
backing for carpets of
polyester or acrylic fibres
-- Other Manufacture from1:
- coir or jute yarn,
- synthetic or artificial
filament yarn,
- natural fibres, or
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning
Jute fabric may be used as a
backing for other carpets

5801 Woven pile fabrics and
chenille fabrics, other than
fabrics of heading No. 5802 or
5806



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

- Combined with rubber
thread
Manufacture from single yarn1
- Other Manufacture from1:
- natural fibres, or
- chemical materials or
textile pulp
or
2Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
For cotton fabrics classified in
this heading: Manufacture from
cotton yarn and printing
accompanied by at least two
preparatory or finishing
operations (such as scouring,
bleaching, mercerizing, heat
setting, raising, calendering,
shrink resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling)

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

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
2 For headings 5801, 5806 and 5811, the printing rule applies only to exports from the EC to Mexico for an
aggregate annual quota of 500,000 m2. This quota will be allocated by Mexico through auction. See also Joint
Declarations VII and X.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
5802 to 5804 Terry towelling and similar
woven terry fabrics, other
than narrow fabrics of heading
No 5806; tufted textile
fabrics, other than products of
heading No 5703; gauze,
other than narrow fabrics of
heading No 5806; tulles and
other net fabrics, not
including woven, knitted or
crocheted fabrics; lace in the
piece, in strips or in motifs:
- Combined with rubber
thread
Manufacture from single
yarn1
- Other Manufacture from1:
- natural fibres,
- man-made staple fibres
not carded or combed or
otherwise processed for
spinning, or
- chemical materials or
textile pulp
or
Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,

mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product

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



HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
5805 Hand-woven tapestries of the
types gobelins, flanders,
aubusson, beauvais and the
like, and needle-worked
tapestries (for example, petit
point, cross stitch), whether or
not made up
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
5806 Narrow-woven fabrics, other
than goods of heading No.
5807; narrow fabrics
consisting of warp without
weft assembled by means of
an adhesive (bolducs)
- Combined with rubber
thread
Manufacture from single
yarn1
- Other Manufacture from1:
- natural fibres, or
- chemical materials or
textile pulp
or
For cotton fabrics classified in
this heading: Manufacture from
cotton yarn and printing
accompanied by at least two
preparatory or finishing
operations (such as scouring,
bleaching, mercerizing, heat
setting, raising, calendering,

shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)

2Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product

1 or special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

2 For headings 5801, 5806 and 5811, the printing rule applies only to exports from the EC to Mexico for an aggregate annual quota of 500,000 m2. This quota will be allocated by Mexico through auction. See also Joint Declarations VII and X.



HS Heading No.

Description of product Working or processing carried out on non-originating materials that confers originating status

(1) (2) (3) or (4)

5807 to 5809 Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered; Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; Woven fabrics of metal thread and woven fabrics of metallized yarn of heading No 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere

specified or included:
- Combined with rubber
thread
Manufacture from single
yarn1
- Other Manufacture from1:
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning, or
- chemical materials or textile
pulp,
or
Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
1 For special conditions relating to products made of a mixture of textile materials, see
Introductory Note 5.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
5810 Embroidery in the piece, in
strips or in motifs
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
5811 Quilted textile products in the

piece, composed of one or
more layers of textile
materials assembled with
padding by stitching or
otherwise, other than
embroidery of heading No.
5810:
- Combined with rubber
thread
Manufacture from single
yarn1
- Other Manufacture from1:
- natural fibres, or
- chemical materials or
textile pulp
or
2Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
For cotton fabrics classified in
this heading: Manufacture from
cotton yarn and printing
accompanied by at least two
preparatory or finishing
operations (such as scouring,
bleaching, mercerizing, heat
setting, raising, calendering,
shrink resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling)

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

2 For headings 5801, 5806 and 5811, the printing rule applies only to exports from the EC to Mexico for an
aggregate annual quota of 500,000 m2. This quota will be allocated by Mexico through auction. See also Joint

Declarations VII and X.

HS Heading
No.
Description of product Working or processing carried out on non-originating materials that confers originating status
(1) (2) (3) or (4)
5901 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
Manufacture from yarn
5902 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
Manufacture from chemical materials or textile pulp
5903 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902
Manufacture from yarn
or
Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5904 Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile

backing, whether or not cut to
shape
Manufacture from yarn1
1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
5905 Textile wall coverings:
- Impregnated, coated,
covered or laminated with
rubber, plastics or other
materials
Manufacture from yarn
- Other Manufacture from1:
- coir yarn,
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning, or
- chemical materials or textile
pulp,
or
Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
5906 Rubberized textile fabrics,
other than those of heading
No 5902:
- Knitted or crocheted fabrics Manufacture from1:
- natural fibres,
- man-made staple fibres not

carded or combed or
otherwise processed for
spinning, or
- chemical materials or textile
pulp

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



HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Other fabrics made of
synthetic filament yarn,
containing more than 90% by
weight of textile materials
Manufacture from chemical
materials
- Other Manufacture from yarn
5907 Textile fabrics otherwise
impregnated, coated or
covered; painted canvas being
theatrical scenery, studio
back-cloths or the like
Manufacture from yarn
or
Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price
of the product
5908 Textile wicks, woven, plaited
or knitted, for lamps, stoves,
lighters, candles or the like;
incandescent gas mantles and
tubular knitted gas mantle
fabric therefor, whether or not

impregnated:
- Incandescent gas mantles, impregnated
Manufacture from tubular knitted gas mantle fabric
- Other Manufacture in which all the materials used are classified within a heading other than that of the product



HS Heading No.
Description of product Working or processing carried out on non-originating materials that confers originating status
(1) (2) (3) or (4)
5909 to 5911 Textile articles of a kind suitable for industrial use:
- Polishing discs or rings other than of felt of heading No 5911
Manufacture from yarn or waste fabrics or rags of heading No 6310
- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911
Manufacture from1:
- coir yarn,
- the following materials:
- yarn of polytetrafluoroethylene,2
- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,
- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of *m*phenylenediamine and

isophthalic acid,
- monofilaments of
polytetrafluoroethylene2
- yarn of synthetic textile
fibres of poly-*p*-phenylene
terephthalamide,
- glass fibre yarn, coated
with phenol resin and
gimped with acrylic yarn2
- copolyester monofilaments
of a polyester and a resin of
terephthalic acid and 1,4 –
cyclohexanediethanol and
isophthalic acid,
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning, or
- chemical materials or textile
pulp
- monofilaments of polyamide
of heading No. 5404

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

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



HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Other Manufacture from1:
- coir yarn,
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning, or
- chemical materials or textile
pulp
Chapter 60 Knitted or crocheted fabrics Manufacture from1:
- natural fibres, or
- chemical materials or textile
pulp

Chapter 61 Articles of apparel and
clothing accessories knitted or
crocheted:
- Sweaters of acrylic fibres Manufacture from1:
- silk yarn,
- wool yarn,
- cotton fibres,
-other vegetable textile yarn,
- special yarn of Chapter 56,
or
- chemical materials or textile
pulp
- Obtained by sewing together
or otherwise assembling, two
or more pieces of knitted or
crocheted fabric which have
been either cut to form or
obtained directly to form;
except for sweaters of acrylic
fibres
Manufacture from yarn1,2,3
1 For special conditions relating to products made of a mixture of textile materials, see
Introductory Note 5.
2 See Introductory Note 6.
3 See Note 5 Appendix II(a).

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Other, except for sweaters of
acrylic fibres
Manufacture from1:
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning, or
- chemical materials or textile
pulp
ex Chapter 62 Articles of apparel and
clothing accessories, not
knitted or crocheted; except
for:
Manufacture from yarn1,2 3Printing accompanied by at
least two preparatory or

finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price of
the printed fabric
ex 6202,
ex 6204,
ex 6206,
ex 6209 and
ex 6211
Women's, girls' and babies'
clothing and clothing
accessories for babies,
embroidered
Manufacture from yarn1,2
or
Manufacture from
unembroidered fabric
provided the value of the
unembroidered fabric used
does not exceed 40% of the
ex-works price of the
product1,2
3Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price of
the printed fabric
ex 6210 and
ex 6216
Fire-resistant equipment of
fabric covered with foil of

aluminized polyester
Manufacture from yarn1
or
Manufacture from uncoated
fabric provided the value of
the uncoated fabric used does
not exceed 40% of the exworks
price of the product1
1 See Introductory Note 6.
2 See Note 6 Appendix II(a).
3 See Note 7 Appendix II(a).

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
6213 and
6214
Handkerchiefs, shawls,
scarves, mufflers, mantillas,
veils and the like:
- Embroidered Manufacture from unbleached
single yarn1,4
or
Manufacture from
unembroidered fabric
provided the value of the
unembroidered fabric used
does not exceed 40% of the
ex-works price of the
product1
3Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price of
the printed fabric
- Other Manufacture from unbleached

single yarn1, 4
or
Making up followed by
printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
goods of heading Nos 6213
and 6214 used does not
exceed 47.5% of the ex-works
price of the product
6217 Other made up clothing
accessories; parts of garments
or of clothing accessories,
other than those of heading
No 6212:
4 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
1 See Introductory Note 6.
3 See Note 7 Appendix II(a).
4 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.


HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Embroidered Manufacture from yarn1
or
Manufacture from
unembroidered fabric
provided the value of the
unembroidered fabric used
does not exceed 40% of the
ex-works price of the
product1
3Printing accompanied by at
least two preparatory or
finishing operations (such as

scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price of
the printed fabric
- Fire-resistant equipment of
fabric covered with foil of
aluminized polyester
Manufacture from yarn1
or
Manufacture from uncoated
fabric provided the value of
the uncoated fabric used does
not exceed 40% of the exworks
price of the product1
- Interlinings for collars and
cuffs, cut out
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
- Other Manufacture from yarn1 3Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price of
the printed fabric
1 See Introductory Note 6.
3 See Note 7 Appendix II(a).

ANNEX III DG E VI EN
HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex Chapter 63 Other made-up textile articles;
sets; worn clothing and worn
textile articles; rags ; except
for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
6301 to 6304 Blankets, travelling rugs, bed
linen etc.; curtains etc.; other
furnishing articles:
- Of felt, of nonwovens Manufacture from1:
- natural fibres, or
- chemical materials or textile
pulp
- Other:
-- Embroidered Manufacture from unbleached
single yarn2,3
or
Manufacture from
unembroidered fabric (other
than knitted or crocheted)
provided the value of the
unembroidered fabric used
does not exceed 40% of the
ex-works price of the product
4Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price of
the printed fabric
-- Other Manufacture from unbleached
single yarn2,3

4Printing accompanied by at
least two preparatory or
finishing operations (such as
scouring, bleaching,
mercerizing, heat setting,
raising, calendering, shrink
resistance processing,
permanent finishing,
decatizing, impregnating,
mending and burling) where
the value of the unprinted
fabric used does not exceed
47.5% of the ex-works price of
the printed fabric

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

2 See Introductory Note 6.

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

4 See Note 8 Appendix II(a) and Joint Declaration VIII.



HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
6305 Sacks and bags, of a kind used
for the packing of goods
Manufacture from1 :
- natural fibres,
- man-made staple fibres not
carded or combed or
otherwise processed for
spinning, or
- chemical materials or textile
pulp
6306 Tarpaulins, awnings and
sunblinds; tents; sails for
boats, sailboards or landcraft;
camping goods:
- Ofnonwovens Manufacture from1,2:
- natural fibres, or
- chemical materials or textile
pulp
- Other Manufacture from unbleached
single yarn1,2

6307 Other made-up articles, including dress patterns
Manufacture from yarn[2]
6308 Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale
Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
6310 Used or new rags, scrap twine, cordage, rope and cables and worn out of articles of twine, cordage, rope or cables, of textile materials
Manufacture in which all the materials used are wholly obtained

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

2 See Introductory Note 6.



HS Heading No.
Description of product Working or processing carried out on non-originating materials that confers originating status
(1) (2) (3) or (4)
6401 Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
Manufacture from materials of any heading except for

assemblies of uppers affixed
to inner soles or to other sole
components of heading No
6406
6402 to 64041 Footwear of plastics, leather
and textiles
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product,
except uppers or parts thereof,
other than stiffeners, of
heading No 6406;
- the value of all the materials
used does not exceed 60% of
the ex-works price of the
product
6405 Other footwear Manufacture from materials
of any heading except for
assemblies of uppers affixed
to inner soles or to other sole
components of heading No
6406
6406 Parts of footwear (including
uppers whether or not
attached to soles other than
outer soles); removable insoles,
heel cushions and
similar articles; gaiters,
leggings and similar articles,
and parts thereof
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex Chapter 65 Headgear and parts thereof,
except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
1 See Note 9 Appendix II(a).

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status

(1) (2) (3) or (4)
6503 Felt hats and other felt
headgear, made from the hat
bodies, hoods or plateaux of
heading No 6501, whether or
not lined or trimmed
Manufacture from yarn or
textile fibres2
6505 Hats and other headgear,
knitted or crocheted, or made
up from lace, felt or other
textile fabric, in the piece (but
not in strips), whether or not
lined or trimmed; hair-nets of
any material, whether or not
lined or trimmed
Manufacture from yarn or
textile fibres2
ex Chapter 66 Umbrellas, sun umbrellas,
walking-sticks, seat-sticks,
whips, riding-crops, and parts
thereof; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
6601 Umbrellas and sun umbrellas
(including walking-stick
umbrellas, garden umbrellas
and similar umbrellas)
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
Chapter 67 Prepared feathers and down
and articles made of feathers
or of down; artificial flowers;
articles of human hair
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex Chapter 68 Articles of stone, plaster,
cement, asbestos, mica or
similar materials; except for:
Manufacture in which all the
materials used are classified
within a heading other than

that of the product.
ex 6803 Articles of slate or of
agglomerated slate
Manufacture from worked
slate
ex 6812 Articles of asbestos; articles
of mixtures with a basis of
asbestos or of mixtures with a
basis of asbestos and
magnesium carbonate
Manufacture from materials
of any heading
2 See Introductory Note 6.

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 6814 Articles of mica, including
agglomerated or reconstituted
mica, on a support of paper,
paperboard or other materials
Manufacture from worked
mica (including agglomerated
or reconstituted mica)
Chapter 69 Ceramic products Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex Chapter 70 Glass and glassware; except
for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 7003
ex 7004 and
ex 7005
Glass with a non-reflecting
layer
Manufacture from materials
of heading No. 7001
7006 Glass of heading No 7003,
7004 or 7005, bent,
edgeworked, engraved,
drilled, enamelled or

otherwise worked, but not
framed or fitted with other
materials
Manufacture from materials
of heading No 7001
7007 Safety glass, consisting of
toughened (tempered) or
laminated glass
Manufacture from materials
of heading No 7001
7008 Multiple-walled insulating
units of glass
Manufacture from materials
of heading No 7001
7009 Glass mirrors; whether or not
framed, including rear-view
mirrors
Manufacture from materials
of heading No 7001
7010 Carboys, bottles, flasks, jars,
pots, phials, ampoules and
other containers, of glass, of a
kind used for the conveyance
or packing of goods;
preserving jars of glass;
stoppers, lids and other
closures, of glass
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
or
Cutting of glassware,
provided the value of the
uncut glassware does not
exceed 50% of the ex-works
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
7013 Glassware of a kind used for
table, kitchen, toilet, office,
indoor decoration or similar
purposes (other than that of

heading No 7010 or 7018)
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
or
Cutting of glassware,
provided the value of the
uncut glassware does not
exceed 50% of the ex-works
price of the product
or
Hand-decoration (with the
exception of silk-screen
printing) of hand-blown
glassware, provided the value
of the hand-blown glassware
does not exceed 50% of the
ex-works price of the product
ex 7019 Articles (other than yarn) of
glass fibres
Manufacture from:
- uncoloured slivers, rovings,
yarn or chopped strands, or
- glasswool
ex Chapter 71 Natural or cultured pearls,
precious or semi-precious
stones, precious metals,
metals clad with precious
metal, and articles thereof;
imitation jewellery; coin;
except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 7101 Natural or cultured pearls,
graded and temporarily strung
for convenience of transport
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
ex 7102,
ex 7103 and
ex 7104
Worked precious or semiprecious
stones (natural,

synthetic or reconstructed)
Manufacture from unworked
precious or semi-precious
stones
7106, 7108 and
7110
Precious metals

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Unwrought Manufacture from materials
not classified within heading
No 7106, 7108 or 7110
or
Electrolytic, thermal or
chemical separation of
precious metals of heading No
7106, 7108 or 7110
or
Alloying of precious metals of
heading No 7106, 7108 or
7110 with each other or with
base metals
- Semi-manufactured or in
powder form
Manufacture from unwrought
precious metals
ex 7107,
ex 7109 and
ex 7111
Metals clad with precious
metals, semi-manufactured
Manufacture from metals clad
with precious metals,
unwrought
7116 Articles of natural or cultured
pearls, precious or semiprecious
stones (natural,
synthetic or reconstructed)
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
7117 Imitation jewellery Manufacture in which all the

materials used are classified
within a heading other than
that of the product
or
Manufacture from base metal
parts, not plated or covered
with precious metals,
provided the value of all the
materials used does not
exceed 50% of the ex-works
price of the product.
ex Chapter 72 Iron and steel; except for: Manufacture in which all the
materials used are classified
within a heading other than
that of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
7207 Semi-finished products of iron
or non-alloy steel
Manufacture from materials
of heading No 7201, 7202,
7203, 7204 or 7205
7208 to
7216
Flat-rolled products, bars and
rods, angles, shapes and
sections of iron or non-alloy
steel
Manufacture from ingots,
other primary forms or semifinished
products of heading
No 7206 or 7207
7217 Wire of iron or non-alloy steel Manufacture from semifinished
materials of heading
No 7207
ex 7218, 7219
to 7222
Semi-finished products, flatrolled
products, bars and rods,
angles, shapes and sections of
stainless steel
Manufacture from ingots or
other primary forms of

heading No 7218.
7223 Wire of stainless steel Manufacture from semifinished
materials of heading
No 7218
ex 7224 Semi-finished products Manufacture from ingots or
other primary forms of
heading No 7206, 7218 or
7224
7225 to 7228 Flat-rolled products, hotrolled
bars and rods, in
irregularly wound coils;
angles, shapes and sections, of
other alloy steel; hollow drill
bars and rods, of alloy or nonalloy
steel
Manufacture from ingots,
other primary forms or semifinished
products of heading
No 7206, 7207, 7218 or 7224
7229 Wire of other alloy steel Manufacture from semifinished
materials of heading
No 7224
ex Chapter 73 Articles of iron or steel;
except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 7301 Sheet piling Manufacture from materials
of heading No 7206


7302 Railway or tramway track
construction materials of iron
or steel; rails, checkrails and
rackrails, switch blades,
crossing frogs, point rods and
other crossing pieces, sleepers
(cross-ties), fish-plates, chairs,
chair wedges, sole pates (base
plates), rail clips, bedplates,
ties and other material
specialized for jointing or

fixing rails
Manufacture from materials
of heading No 7206
7304,
7305
and
7306
Tubes, pipes and hollow
profiles, of iron (other than
cast iron) or steel
Manufacture from materials
of heading No 7206, 7207,
7218 or 7224
ex 7307 Tube or pipe fittings of
stainless steel (ISO No
X5CrNiMo 1712), consisting
of several parts
Turning, drilling, reaming,
threading, deburring and
sandblasting of forged blanks
the value of which does not
exceed 35% of the ex-works
price of the product
7308 Structures (excluding
prefabricated buildings of
heading No 9406) and parts of
structures (for example,
bridges and bridge-sections,
lock-gates, towers, lattice
masts, roofs, roofing frameworks,
doors and windows
and their frames and
thresholds for doors, shutters,
balustrades, pillars and
columns), of iron or steel;
plates, rods, angles, shapes,
sections, tubes and the like,
prepared for use in structures,
of iron or steel
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
welded angles, shapes and
sections of heading No 7301
may not be used
ex 7315 Skid chain Manufacture in which the
value of all the materials of

heading No 7315 used does
not exceed 50% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
7321 Stoves, ranges, grates, cookers
(including those with
subsidiary boilers for central
heating), barbecues, braziers,
gas rings, plate warmers and
similar nonelectric domestic
appliances and parts thereof,
of iron or steel
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 50% of the exworks
price of the product
ex Chapter 74 Copper and articles thereof;
except for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
7401 Copper mattes; cement copper
(precipitated copper)
Manufacture in which all the
materials used are classified
within a heading other than
that of the product.
7402 Unrefined copper; copper
anodes for electrolytic
refining
Manufacture in which all the
materials used are classified
within a heading other than

that of the product
7403 Refined copper and copper
alloys, unwrought:
- Refined copper Manufacture in which all the
materials used are classified
within a heading other than
that of the product
- Copper alloys and refined
copper containing other
elements
Manufacture from refined
copper, unwrought, or waste
and scrap of copper
7404 Copper waste and scrap Manufacture in which all the
materials used are classified
within a heading other than
that of the product
7405 Master alloys of copper Manufacture in which all the
materials used are classified
within a heading other than
that of the product

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

that of the product.
ex Chapter 76 Aluminium and articles
thereof; except for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
7601 Unwrought aluminium Manufacture by thermal or
electrolytic treatment from
unalloyed aluminium or waste
and scrap of aluminium
7602 Aluminium waste or scrap Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 7616 Aluminium articles other than
gauze, cloth, grill, netting,
fencing, reinforcing fabric and
similar materials (including
endless bands) of aluminium
wire, and expanded metal of
aluminium
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product.
However, gauze, cloth, grill,
netting, fencing, reinforcing
fabric and similar materials
(including endless bands) of
aluminium wire, or expanded
metal of aluminium may be
used;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product

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

Chapter 77 Reserved for possible future
use in HS
ex Chapter 78 Lead and articles thereof;
except for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
7801 Unwrought lead:
- Refined lead Manufacture from "bullion" or
"work" lead
- Other Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
waste and scrap of heading
No 7802 may not be used
7802 Lead waste and scrap Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex Chapter 79 Zinc and articles thereof;
except for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
7901 Unwrought zinc Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
waste and scrap of heading
No 7902 may not be used

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

7902 Zinc waste and scrap Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex Chapter 80 Tin and articles thereof;
except for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
8001 Unwrought tin Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
waste and scrap of heading
No 8002 may not be used
8002 and 8007 Tin waste and scrap; other
articles of tin
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Chapter 81 Other base metals; cermets;
articles thereof:
- Other base metals, wrought;
articles thereof
Manufacture in which the
value of all the materials
classified within the same
heading as the product used
does not exceed 50% of the
ex-works price of the product
- Other Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex Chapter 82 Tools, implements, cutlery,
spoons and forks, of base
metal; parts thereof of base
metal; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product

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

the ex-works price of the
product
ex 8211 Knives with cutting blades,
serrated or not (including
pruning knives), other than
knives of heading No 8208
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
knife blades and handles of
base metal may be used
8214 Other articles of cutlery (for
example, hair clippers,
butchers' or kitchen cleavers,
choppers and mincing knives,
paper knives); manicure or
pedicure sets and instruments
(including nail files)
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
handles of base metal may be
used

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8215 Spoons, forks, ladles,
skimmers, cake-servers, fishknives,
butter-knives, sugar
tongs and similar kitchen or
tableware
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
handles of base metal may be
used
ex Chapter 83 Miscellaneous articles of base
metal; except for:
Manufacture in which all the
materials used are classified
within a heading other than

that of the product
8301 Padlocks and locks (key,
combination or electrically
operated), of base metal;
clasps and frames with clasps,
incorporating locks, of base
metal; keys and parts of any
of the foregoing articles, of
base metal
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 50% of the exworks
price of the product
ex 8302 Other mountings, fittings and
similar articles suitable for
buildings, and automatic door
closers
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
the other materials of heading
No 8302 may be used
provided their value does not
exceed 20% of the ex-works
price of the product
ex 8306 Statuettes and other
ornaments, of base metal
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
the other materials of heading
No 8306 may be used
provided their value does not
exceed 30% of the ex-works
price of the product

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

ex Chapter 841 Nuclear reactors, boilers,
machinery and mechanical
appliances; parts thereof;
except for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8402 Steam or other vapour
generating boilers (other than
central heating hot water
boilers capable also of
producing low pressure
steam); super heated water
boilers
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
8403 and
ex 8404
Central heating boilers other
than those of heading No
8402 and auxiliary plant for
central heating boilers
Manufacture in which all the
materials used are classified
within a heading other than
heading No 8403 or 8404
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks

price of the product
8406 Steam turbines and other
vapour turbines
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
8407 Spark-ignition reciprocating
or rotary internal combustion
piston engines
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product2
8408 Compression-ignition internal
combustion piston engines
(diesel or semi-diesel engines)
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product2
8409 Parts suitable for use solely or
principally with:
- engines of heading No 8407
or 8408, to be used in vehicles
of Chapter 87
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
1 See Note 10 Appendix II(a) for heading No ex 8401 (nuclear fuel elements).
2 See Note 11 Appendix II(a).


- Other engines of heading No
8407 or 8408
Manufacture in which the
value of all the materials used
does not exceed 40% of the

ex-works price of the product
8411 Turbo-jets, turbo propellers
and other gas turbines
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
8412 Other engines and motors Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
ex 8413 Rotary positive displacement
pumps
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
ex 8414 Industrial fans, blowers and
the like
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
8415 Air conditioning machines,

comprising a motor-driven fan
and elements for changing the
temperature and humidity,
including those machines in
which the humidity cannot be
separately regulated
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
8418 Refrigerators, freezers and
other refrigerating or freezing
equipment, electric or other;
heat pumps other than air
conditioning machines of
heading No 8415:

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Combined refrigeratorfreezers,
fitted with
separate external doors,
refrigerators household
type, refrigerating or
freezing display counters,
cabinets, show-cases and
the like, other
refrigerators, freezers and
other refrigerating or
freezing equipment
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of Chapter 73 and
headings Nos 8414 and 9032
Manufacture in which the value
of all the materials used does
not exceed 50% of the exworks
price of the product
- Freezers and compression
type units whose
condensers are heatexchangers
Manufacture in which:

- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product;
- the value of all the nonoriginating
materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
- Furniture designed to receive
refrigerating or freezing
equipment
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of Chapter 94
Manufacture in which the value
of all the materials used does
not exceed 50% of the exworks
price of the product
- Other parts of refrigerators Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of Chapter 73 and
heading Nos 8414 and 9032
Manufacture in which the value
of all the materials used does
not exceed 35% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 8419 Machines for wood, paper
pulp and paperboard
industries
Manufacture:

- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within the same heading as
the product are only used up
to a value of 25% of the exworks
price of the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8420 Calendering or other rolling
machines, other than for
metals or glass, and cylinders
therefor
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within the same heading as
the product are only used up
to a value of 25% of the exworks
price of the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product.
8423 Weighing machinery
(excluding balances of a
sensitivity of 5 cg or better),
including weight operated
counting or checking
machines; weighing machine
weights of all kinds
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product

Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
8425 to 8428 Lifting, handling, loading or
unloading machinery
Manufacture in which:
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
- where, within the above
limit, the materials classified
within heading No 8431 are
only used up to a value of
10% of the ex-works price of
the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8429 Self-propelled bulldozers,
angledozers, graders,
levellers, scrapers, mechanical
shovels, excavators, shovel
loaders, tamping machines
and road rollers:
- Road rollers Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
- Other Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within heading No 8431 are
only used up to a value of
10% of the ex-works price of

the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8430 Other moving, grading,
levelling, scraping,
excavating, tamping,
compacting, extracting or
boring machinery, for earth,
minerals or ores; pile-drivers
and pile-extractors; snowploughs
and snow-blowers
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the value of the
materials classified within
heading No 8431 are only
used up to a value of 10% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
ex 8431 Parts suitable for use solely or
principally with road rollers
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8439 Machinery for making pulp of
fibrous cellulosic material or
for making or finishing paper
or paperboard
Manufacture:
- in which the value of all the

materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within the same heading as
the product are only used up
to a value of 25% of the exworks
price of the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8441 Other machinery for making
up paper pulp, paper or
paperboard, including cutting
machines of all kinds
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within the same heading as
the product are only used up
to a value of 25% of the exworks
price of the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8444 to
8447
Machines of these headings
for use in the textile industry
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
ex 8448 Auxiliary machinery for use
with machines of headings
Nos 8444 and 8445
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
8452 Sewing machines, other than

book-sewing machines of
heading No 8440; furniture,
bases and covers specially
designed for sewing
machines; sewing machine
needles:

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

machines)
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
8480 Moulding boxes for metal
foundry; mould bases;
moulding patterns; moulds for
metal (other than ingot
moulds), metal carbides,
glass, mineral materials,
rubber or plastics
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
8481 Taps, cocks, valves and
similar appliances, for pipes,
boiler shells, tanks, vats or the
like, including pressurereducing
valves and
thermostatically controlled
valves; parts thereof
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8482 Ball or roller bearings Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does

not exceed 25% of the exworks
price of the product
ex 8483 Transmission shafts
(including camshafts and
crankshafts) and cranks;
bearing housing, and plain
shaft bearings; gears and
gearing; ball screws, gear
boxes and other speed
changers, including torque
converters; flywheels and
pulleys, including pulley
blocks; clutches and shaft
couplings (including universal
joints), intended for use in
vehicles of Chapter 87
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
heading No 8482
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
8484 Gaskets and similar joints of
metal sheeting combined with
other material or of two or
more layers of metal; sets or
assortments of gaskets and
similar joints, dissimilar in
composition, put up in
pouches, envelopes or similar
packings; mechanical seals
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
8485 Machinery parts, not
containing electrical
connectors, insulators, coils,
contacts or other electrical
features, not specified or
included elsewhere in this
Chapter
Manufacture in which the
value of all the materials used
does not exceed 40% of the

ex-works price of the product
ex Chapter 85 Electrical machinery and
equipment and parts thereof;
sound recorders and
reproducers, television image
and sound recorders and
reproducers, and parts and
accessories of such articles;
except for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8501 Electric motors and generators
(excluding generating sets)
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within heading No 8503 are
only used up to a value of
10% of the ex-works price of
the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8502 Electric generating sets and
rotary converters
Manufacture:

- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within heading No 8501 or
8503, taken together, are only
used up to a value of 10% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
ex 8504 - Power supply units for
automatic data-processing
machines
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
8508 Electromechanical tools for
working in the hand with selfcontained
electric motor, parts
thereof
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of heading Nos
6804, 8202, 8207, 8208, 8466,
8467, 8501 and 8548
Manufacture in which the value
of all the materials used does
not exceed 50% of the exworks
price of the product
8509 Electromechanical domestic
appliances, with selfcontained
electric motor, parts
thereof:
- Electromechanical domestic
appliances, with selfcontained
electric motor,
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for

materials of heading No 8501
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Parts thereof Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of heading No 8548
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
8516 Electric instantaneous or
storage water heaters and
immersion heaters; electric
space heating apparatus and
soil heating apparatus;
electrothermic hair-dressing
apparatus (for example, hair
dryers, hair curlers, curling
tong heaters) and hand dryers;
electric flatirons; other
electrothermic appliances of a
kind used for domestic
purposes; electric heating
resistors, other than those of
heading 8545; parts thereof,
except for:
- Electric ovens, electric
heating resistors, electric
smoothing irons
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of heading No 9032
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks

price of the product
- Parts for electric ovens,
electric heating resistors and
electric smoothing irons
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of heading Nos
7321, 7322, 7417, 7615 and
8548
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- Other Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8518 Microphones and stands
therefor; loudspeakers,
whether or not mounted in
their enclosures; head-phones,
earphones and combined
microphone/speaker sets;
audio-frequency electric
amplifiers; electric sound
amplifier sets; parts thereof,
except for :
- Head-phones, earphones
and combined
microphone/speaker sets;
parts thereof

Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- Other Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
8519 Turntables (record-decks),
record-players, cassetteplayers
and other sound
reproducing apparatus, not
incorporating a sound
recording device
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8520 Magnetic tape recorders and
other sound recording
apparatus, whether or not
incorporating a sound
reproducing device
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks

price of the product
8521 Video recording or
reproducing apparatus,
whether or not incorporating a
video tuner
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product

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

excluding products of Chapter 37:
- Matrices and masters for the production of records
Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
- Other Manufacture:
- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;
- where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product
Manufacture in which the value of all the materials used does not exceed 30% of the exworks price of the product
8525 Transmission apparatus for radio-telephony, radiotelegraphy, radio-broadcasting
or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders
Manufacture:
- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;
- where the value of all the non-originating materials used does not exceed the value of the originating materials used
Manufacture in which the value of all the materials used does not exceed 25% of the exworks price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating materials that confers originating status
(1) (2) (3) or (4)
8526 Radar apparatus, radio
navigational aid apparatus and
radio remote control apparatus
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
8527 Reception apparatus for radiotelephony,
radio-telegraphy or
radio broadcasting, whether or
not combined, in the same
housing, with sound recording
or reproducing apparatus or a
clock
- Radio broadcast receivers
not capable of operating
without an external source of
power, of a kind use in motor
vehicles, including apparatus
capable of receiving also
radio-telephony or radiotelegraphy,
without laser
reading system
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
heading Nos 8518 and 8529
Manufacture in which the value
of all the materials used does
not exceed 50% of the exworks
price of the product
- Other Manufacture:
- in which the value of all the

materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials
used does not exceed the
value of the originating
materials used
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
8528 Reception apparatus for
television, whether or not
incorporating radio broadcast
receivers or sound or video
recording or reproducing
apparatus; video monitors and
video projectors
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8529 Parts suitable for use solely or
principally with the apparatus
of heading Nos 8525 to 8528:
- Suitable for use solely or
principally with video
recording or reproducing
apparatus
Manufacture in which the
value of all the materials used

does not exceed 40% of the
ex-works price of the product
- Other Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
8535 and
8536
Electrical apparatus for
switching or protecting
electrical circuits, or for
making connections to or in
electrical circuits
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within heading No 8538 are
only used up to a value of
10% of the ex-works price of
the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8537 Boards, panels, consoles,
desks, cabinets and other
bases, equipped with two or
more apparatus of heading No
8535 or 8536, for electric
control or the distribution of
electricity, including those
incorporating instruments or
apparatus of Chapter 90, and
numerical control apparatus,
other than switching apparatus

of heading No 8517
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within heading No 8538 are
only used up to a value of
10% of the ex-works price of
the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
ex 8541 Diodes, transistors and similar
semi-conductor devices,
except wafers not yet cut into
chips
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8542 Electronic integrated circuits
and microassemblies
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified

within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25% of the exworks price of the product

8544 Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors

Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8545 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

8546 Electrical insulators of any material

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

8547 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated

during moulding solely for
purposes of assembly other
than insulators of heading No
8546; electrical conduit tubing
and joints therefor, of base
metal lined with insulating
material
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product


HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8548 Waste and scrap of primary
cells, primary batteries and
electric accumulators; spent
primary cells, spent primary
batteries and spent electric
accumulators; electrical parts
of machinery or apparatus, not
specified or included
elsewhere in this Chapter
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
ex Chapter 86 Railway or tramway
locomotives, rolling-stock and
parts thereof; railway or
tramway track fixtures and
fittings and parts thereof;
mechanical (including electromechanical)
traffic signalling
equipment of all kinds; except
for:
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
8608 Railway or tramway track
fixtures and fittings;
mechanical (including electromechanical)
signalling, safety

or traffic control equipment
for railways, tramways, roads,
inland waterways, parking
facilities, port installations or
airfields; parts of the
foregoing
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
ex Chapter 871 Vehicles other than railway or
tramway rolling-stock, and
parts and accessories thereof;
except for:
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
8708 Parts and accessories of the
motor vehicles of headings
8701 to 8705:
- Safety seat belts Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of heading Nos 5806
and 6307 and Chapter 73
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
1 See Note 12 Appendix II(a).

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Mounted brake linings Manufacture in which all the

materials used are classified
within a heading other than
that of the product, except for
materials of heading No 6813
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- Drive-axles with
differentials, whether or not
provided with other
transmission components;
non-driving axles and parts
thereof
Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of heading No 8482
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- Silencers and exhaust pipes Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of Chapter 73 and
catalytic exhaust gas purifier
of heading No 8421
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- Other Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials of heading No 4011
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
8709 Works trucks, self-propelled
not fitted with lifting or
handling equipment, or the
type used in factories,
warehouses, dock areas or

airports for short distance
transport of goods; tractors of
the type used in railway
station platforms; parts of the
foregoing vehicles
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product.
8710 Tanks and other armoured
fighting vehicles, motorized,
whether or not fitted with
weapons, and parts of such
vehicles
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8711 Motorcycles (including
mopeds) and cycles fitted with
an auxiliary motor, with or
without side-cars; side-cars:
- With reciprocating internal
combustion piston engine of a
cylinder capacity:

-- Not exceeding 50 cc Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex- works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 20% of the exworks
price of the product
-- Exceeding 50 cc Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
- Other Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
ex 8712 Bicycles without ball bearings Manufacture from materials
not classified in heading No
8714
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
8715 Baby carriages and parts
thereof
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
8716 Trailers and semi- trailers;
other vehicles, not
mechanically propelled; parts
thereof
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
ex Chapter 88 Aircraft, spacecraft, and parts
thereof; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex 8804 Rotochutes Manufacture from materials
of any heading including other
materials of heading No 8804

Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
8805 Aircraft launching gear; deckarrestor
or similar gear;
ground flying trainers; parts of
the foregoing articles
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
Chapter 89 Ships, boats and floating
structures
Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
hulls of heading No 8906 may
not be used
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
ex Chapter 90 Optical, photographic,
cinematographic, measuring,
checking, precision, medical
or surgical instruments and
apparatus; parts and
accessories thereof; except
for:
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
9001 Optical fibres and optical fibre
bundles; optical fibre cables
other than those of heading
No 8544; sheets and plates of
polarizing material; lenses
(including contact lenses),
prisms, mirrors and other
optical elements, of any
material, unmounted, other
than such elements of glass
not optically worked
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9002 Lenses, prisms, mirrors and
other optical elements, of any
material, mounted, being parts
of or fittings for instruments
or apparatus, other than such
elements of glass not optically
worked
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9004 Spectacles, goggles and the
like, corrective, protective or
other
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
ex 9005 Binoculars, monoculars, other
optical telescopes, and
mountings therefor, except for
astronomical refracting
telescopes and mountings
therefor
Manufacture in which:
- all the materials used are
classified within a heading

other than that of the product;
- the value of all the materials used does not exceed 40% of the ex-works price of the product;
- the value of all the nonoriginating materials used does not exceed the value of the originating materials used

Manufacture in which the value of all the materials used does not exceed 30% of the exworks price of the product

9006 Photographic (other than cinematorgraphic) cameras; photographic flash light apparatus and flash bulbs other than discharge lamps of heading 8539; parts and accessories thereof, except for:




HS Heading No.

Description of product Working or processing carried out on non-originating materials that confers originating status

(1) (2) (3) or (4)

- Instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm

Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings Nos 9002 and 9033

Manufacture in which the value of all the materials used does not exceed 40% of the exworks price of the product

- Parts for instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm

Manufacture in which all the
materials used are classified
within a heading other than
that of the product, except for
materials from headings Nos
9001, 9002 and 9033
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- Other Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
- the value of all the nonoriginating
materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
9007 Cinematographic cameras and
projectors, whether or not
incorporating sound recording
or reproducing apparatus
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product;
- the value of all the nonoriginating
materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
ex 9009 - Electrostatic photo-copying
apparatus operating by

reproducing the original
image via an intermediate
onto the copy (indirect
process)
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Parts and accessories of
electrostatic photo-copying
apparatus operating by
reproducing the original
image via an intermediate
onto the copy (indirect
process)
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 50% of the exworks
price of the product
9011 Compound optical
microscopes, including those
for photomicrography,
cinephotomicrography or
microprojection
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials

used does not exceed 40% of
the ex-works price of the
product;
- the value of all the nonoriginating
materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
ex 9014 Other navigational
instruments and appliances
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9015 Surveying (including
photogrammetrical
surveying), hydrographic,
oceanographic, hydrological,
meteorological or geophysical
instruments and appliances,
excluding compasses;
rangefinders
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9016 Balances of a sensitivity of 5
cg or better, with or without
weights
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
9017 Drawing, marking-out or
mathematical calculating
instruments (for example,
drafting machines,
pantographs, protractors,

drawing sets, slide rules, disc
calculators); instruments for
measuring length, for use in
the hand (for example,
measuring rods and tapes,
micrometers, callipers), not
specified or included
elsewhere in this Chapter
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9018 Instruments and appliances
used in medical, surgical,
dental or veterinary sciences,
including scintigraphic
apparatus, other electromedical
apparatus and sighttesting
instruments:
- Dentists' chairs
incorporating dental
appliances or dentists'
spittoons
Manufacture from materials
of any heading, including
other materials of heading No
9018
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- Other Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
9019 Mechano-therapy appliances;
massage apparatus;
psychological aptitude-testing
apparatus; ozone therapy,
oxygen therapy, aerosol

therapy, artificial respiration
or other therapeutic
respiration apparatus
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
9020 Other breathing appliances
and gas masks, excluding
protective masks having
neither mechanical parts nor
replaceable filters
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 25% of the exworks
price of the product
ex 9022 Apparatus based on the use
alpha, beta or gamma
radiations, not for medical,
surgical, dental or veterinary
uses, including radiography or
radiotherapy apparatus; parts
and accessories thereof
Manufacture in which all the
materials used are classified

within a heading other than
that of the product, except for
materials of heading No 9033
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
9024 Machines and appliances for
testing the hardness, strength,
compressibility, elasticity or
other mechanical properties of
materials (for example,
metals, wood, textiles, paper,
plastics)
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9025 Hydrometers and similar
floating instruments,
thermometers, pyrometers,
barometers, hygrometers and
psychrometers, recording or
not, and any combination of
these instruments
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9026 Instruments and apparatus for
measuring or checking the
flow, level, pressure or other
variables of liquids or gases
(for example, flow meters,
level gauges, manometers,
heat meters), excluding
instruments and apparatus of
heading No 9014, 9015, 9028
or 9032
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 50% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
9027 Instruments and apparatus for
physical or chemical analysis
(for example, polarimeters,
refractometers, spectrometers,
gas or smoke analysis
apparatus); instruments and
apparatus for measuring or
checking viscosity, porosity,
expansion, surface tension or
the like; instruments and
apparatus for measuring or
checking quantities of heat,
sound or light (including
exposure meters); microtomes
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9028 Gas, liquid or electricity
supply or production meters,
including calibrating meters
therefor:
- Parts and accessories Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
- Other Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
9029 Revolution counters,
production counters,
taximeters, mileometers,

pedometers and the like;
speed indicators and
tachometers, other than those
of heading Nos 9014 or 9015;
stroboscopes
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
9030 Oscilloscopes, spectrum
analysers and other
instruments and apparatus for
measuring or checking
electrical quantities, excluding
meters of heading No 9028;
instruments and apparatus for
measuring or detecting alpha,
beta, gamma, X-ray, cosmic
or other ionizing radiations
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9031 Measuring or checking
instruments, appliances and
machines, not specified or
included elsewhere in this
Chapter; profile projectors
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9032 Automatic regulating or
controlling instruments and
apparatus
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9033 Parts and accessories (not
specified or included

elsewhere in this Chapter) for
machines, appliances,
instruments or apparatus of
Chapter 90
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
ex Chapter 91 Clocks and watches and parts
thereof; except for:
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
9105 Other clocks Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
9109 Clock movements, complete
and assembled
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where the value of all the
non-originating materials used
does not exceed the value of
the originating materials used
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks

price of the product
9110 Complete watch or clock
movements, unassembled or
partly assembled (movement
sets); incomplete watch or
clock movements, assembled;
rough watch or clock
movements
Manufacture:
- in which the value of all the
materials used does not
exceed 40% of the ex-works
price of the product;
- where, within the above
limit, the materials classified
within heading No 9114 are
only used up to a value of
10% of the ex-works price of
the product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
9111 Watch cases and parts thereof Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does
not exceed 30% of the exworks
price of the product
9112 Clock cases and cases of a
similar type for other goods of
this Chapter, and parts thereof
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 40% of
the ex-works price of the
product
Manufacture in which the value
of all the materials used does

not exceed 30% of the exworks
price of the product
9113 Watch straps, watch bands
and watch bracelets, and parts
thereof:
- Of base metal, whether or
not gold- or silver-plated, or
of metal clad with precious
metal
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
- Other Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
Chapter 92 Musical instruments; parts
and accessories of such
articles
Manufacture in which the
value of all the materials used
does not exceed 40% of the
ex-works price of the product
Chapter 93 Arms and ammunition; parts
and accessories thereof
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
ex Chapter 94 Furniture; bedding,
mattresses, mattress supports,
cushions and similar stuffed
furnishings; lamps and
lighting fittings, not elsewhere
specified or included;
illuminated signs, illuminated
name-plates and the like;
prefabricated buildings;
except for:
Manufacture in which all the

materials used are classified
within a heading other than
that of the product
Manufacture in which the value
of all the materials used does
not exceed 40% of the ex
works price of the product
ex 9401 and
ex 9403
Base metal furniture,
incorporating unstuffed cotton
cloth of a weight of 300 g/m2
or less
Manufacture in which all the
materials used are classified in
a heading other than that of
the product
or
Manufacture from cotton
cloth already made up in a
form ready for use of heading
No 9401 or 9403, provided:
Manufacture in which the value
of all the materials used does
not exceed 40% of the exworks
price of the product
- its value does not exceed
25% of the ex-works price of
the product;
- all the other materials used
are already originating and are
classified in a heading other
than heading No 9401 or 9403

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
9405 Lamps and lighting fittings
including searchlights and
spotlights and parts thereof,
not elsewhere specified or
included; illuminated signs,
illuminated name-plates and
the like, having a permanently
fixed light source, and parts

thereof not elsewhere
specified or included
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
9406 Prefabricated buildings Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
ex Chapter 95 Toys, games and sports
requisites; parts and
accessories thereof; except
for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
9503 Other toys; reduced-size
("scale") models and similar
recreational models, working
or not; puzzles of all kinds
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
ex 9506 Golf clubs and parts thereof Manufacture in which all the
materials used are classified
within a heading other than
that of the product. However,
roughly shaped blocks for
making golf club headsmay
be used
ex Chapter 96 Miscellaneous manufactured
articles; except for:
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
ex 9601 and
ex 9602
Articles of animal, vegetable
or mineral carving materials
Manufacture from "worked"

carving materials of the same
heading

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 9603 Brooms and brushes (except
for besoms and the like and
brushes made from marten or
squirrel hair), hand-operated
mechanical floor sweepers,
not motorized, paint pads and
rollers, squeegees and mops
Manufacture in which the
value of all the materials used
does not exceed 50% of the
ex-works price of the product
9605 Travel sets for personal toilet,
sewing or shoe or clothes
cleaning
Each item in the set must
satisfy the rule, which would
apply to it if it were not
included in the set. However,
non-originating articles may
be incorporated, provided
their total value does not
exceed 15% of the ex-works
price of the set
9606 Buttons, press-fasteners, snapfasteners
and press-studs,
button moulds and other parts
of these articles; button blanks
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
9612 Typewriter or similar ribbons,
inked or otherwise prepared
for giving impressions,
whether or not on spools or in

cartridges; ink-pads, whether
or not inked, with or without
boxes
Manufacture in which:
- all the materials used are
classified within a heading
other than that of the product;
- the value of all the materials
used does not exceed 50% of
the ex-works price of the
product
ex 9613 Lighters with piezo-igniter Manufacture in which the
value of all the materials of
heading No 9613 used does
not exceed 30% of the exworks
price of the product

HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers originating status
(1) (2) (3) or (4)
ex 9614 Smoking pipes and pipe bowls Manufacture from roughly
shaped blocks
Chapter 97 Works of art, collectors'
pieces and antiques
Manufacture in which all the
materials used are classified
within a heading other than
that of the product

APPENDIX II(a)
LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON
NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT
MANUFACTURED CAN OBTAIN ORIGINATING STATUS
The products mentioned in the list may not all be covered by the Decision. It is therefore necessary
to consult the other parts of the Decision

Note 1:
Until 31 December 2002, the exception concerning durum wheat and its derivatives will also apply
to Zea indurata maize.
Note 2:

Until 30 June 2003, for heading No ex 2914 (Diacetone alcohol, Methyl Isobutyl ketone, and
Mesityl Oxide), the following rule shall apply:

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|---|---|---|
| (1) | (2) | (3) or (4) |
| ex 29141 | - Diacetone alcohol<br>- Methyl Isobutyl ketone<br>- Mesityl Oxide<br>- | Manufacture from acetone |

Note 3:
Until 30 June 2003, for heading No ex 2915 (Acetic anhydride, ethyl and n-butyl acetate, vinyl
acetate, isopropyl and methylamyl acetate, Mono-, di- or trichloroacetic acids, their salts and
esters), the following rule shall apply:

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|---|---|---|
| (1) | (2) | (3) or (4) |
| ex 29151 | - Acetic anhydride, ethyl and n-butyl acetate, vinyl acetate, isopropyl and methylamyl acetate, Mono-, di- or trichloroacetic acids, their salts and esters | Manufacture from materials of any heading. However, the value of all the materials of heading No 2916 used may not exceed 20% of the exworks price of the product |

1 See Joint Declaration V.



Note 4 :
Until 31 December 2002, the following rule shall apply for the products described below instead of
the rule set out in Appendix II:

HS Heading
No.

Description of product Working or processing carried out on non-originating
materials that confers
originating status
(1) (2) (3) or (4)
41042 Leather of bovine or equine
animals, without hair on, other
than leather of heading Nos
4108 or 4109
Manufacture in which all the
materials used are classified
within a heading other than
that of the product
Note 5:
Until 31 December 2002, the following rule shall apply for the products described below instead of
the rule set out in Appendix II:
HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers
originating status
(1) (2) (3) or (4)
Chapter 61 Articles of apparel and
clothing accessories knitted or
crocheted:
- Obtained by sewing together
or otherwise assembling, two
or more pieces of knitted or
crocheted fabric which have
been either cut to form or
obtained directly to form;
except for sweaters of acrylic
fibres:
-- Containing 50% or more by
weight of man-made filaments
or man-made staple fibres
Manufacture from1:
- silk yarn,
- wool yarn,
- cotton fibres,
-other vegetable textile yarn,
-man-made staple fibres,
- special yarn of Chapter 56
- chemical materials or textile
pulp
2 See Joint Declaration VI.
1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

Note 6:
Until 31 December 2002, the following rule shall apply for the products described below instead of
the rule set out in Appendix II:
HS Heading
No.
Description of product Working or processing carried out on non-originating
materials that confers
originating status
(1) (2) (3) or (4)
6201 to
ex 6209 and
ex 6211
Articles of apparel and
clothing accessories, not
knitted or crocheted,
containing 50% or more by
weight of man-made filaments
or man-made staple fibres
except for:
Manufacture from 1:
- silk yarn,
- wool yarn,
- cotton fibres,
-other vegetable textile yarn,
-man-made staple fibres,
- special yarn of Chapter 56
- chemical materials or textile
pulp
ex 6202,
ex 6204,
ex 6206,
ex 6209 and
ex 6211
Women's, girls' and babies'
clothing and clothing
accessories for babies,
embroidered, containing 50%
or more by weight of manmade
filaments or man-made
staple fibres
Manufacture from 1:
- silk yarn,
- wool yarn,
- cotton fibres,
-other vegetable textile yarn,

-man-made staple fibres,
- special yarn of Chapter 56
- chemical materials or textile
pulp
or
Manufacture from
unembroidered fabric
provided the value of the
unembroidered fabric used
does not exceed 40% of the
ex-works price of the
product 2

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
2 See Introductory Note 6.



Note 7:
This rule shall apply after 31 December 2002.
Note 8:
This rule shall apply 1 after 31 December 2003.
Note 9:
For heading Nos 6402, 6403 and 6404:

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|---|---|---|
| (1) | (2) | (3) or (4) |
| 6402 to 6404 | Footwear of plastics, leather and textiles | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 |

This rule shall confer origin only to goods exported by the EC to Mexico within the following
annual quotas for each heading:

| | |
|---|---|
| 6402 | 120,000 pairs |
| 6403, only for pairs with a customs value over US $20 | 250,000 (women's pairs)<br>250,000 (men's pairs)<br>125,000 (children's pairs) |
| 6404 | 120,000 pairs |

These quotas will be allocated by Mexico through auction. 2

1 See Joint Declaration VIII.
2 See Joint Declarations IX and X.



Note 10:

Until 31 December 2005, for heading No ex 8401 (nuclear fuel elements), the following rule shall apply:

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---|---|---|---|
| (1) | (2) | (3) | or (4) |
| ex 8401 | Nuclear fuel elements | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |

Note 11:

Until 31 December 2004, for heading Nos 8407 and 8408, the following rule shall apply:

| HS Heading No. | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---|---|---|---|
| (1) | (2) | (3) | or (4) |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |



Note 12:

12.1. Until 31 December 2006, for heading Nos ex 8701 (Road tractors for semi-trailers),
8702 and 8704 2, Mexico shall apply the following rule for an annual quota of
2 500 units:

| Rule of origin | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Manufacture in which the value of all the non-originating materials used does not exceed | 55% | 55% | 55% | 50% | 50% | 50% | 50% of the ex-works price of the product |

Mexico will assign the quota.

12.2. Until 31 December 2004, for heading Nos 8703, 8706 and 8707, the Parties shall apply
the following rule:

| Rule of origin | 2000 | 2001 | 2002 | 2003 | 2004 |
| --- | --- | --- | --- | --- | --- |
| Manufacture in which the value of all the nonoriginating materials used does not exceed | 55% | 55% | 50% | 50% | 50% of the exworks price of the product |

2 See Joint Declaration XI.



APPENDIX III

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

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

2. The public 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.



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, group 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

6.Transport details *(Optional)* 7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods (2) 9. Gross
mass (kg)
or other
measure
(litres,
m_,etc.)

10. Invoices
*(Optional)*

11.CUSTOMS OR COMPETENT GOVERNMENTAL AUTHORITY
ENDORSEMENT

Declaration certified Stamp

Export document (3):

Form ............................................................ No ..........................

Customs or competent governmental 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) Includes the tariff classification of the goods at a heading (4 digits code) level.
(3) Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to: 14. RESULT OF VERIFICATION
Verification carried out shows that this certificate (*)
_ was issued by the customs office or the competent governmental authority indicated and that the information contained therein is accurate.
Verification of the authenticity and accuracy of this certificate is requested
.............................................................................
*(Place and date)*
Stamp
...........................................................
*(Signature)*
_ does not meet the requirements as to authenticity and accuracy (see remarks appended).
............................................................................
*(Place and date)*
Stamp
...........................................................
*(Signature)*
_____________
(*) Insert X in the appropriate box.
NOTES
1. The certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities or the competent governmental authority of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE
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, group 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
6. Transport details *(Optional)* 7. Remarks
8. Item number; Marks and numbers; Number and kind of packages (1); Description of
goods 2 9. Gross
mass (kg)
or other
measure
(litres, m_,
etc.)
10. Invoices
*(Optional)*
(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate.
(2) Includes the tariff classification of the goods at a heading (4 digits code) level.
6703/00 ADD 3 CR/kjf 171
ANNEX III DG E VI EN
DECLARATION BY THE EXPORTER
I, the undersigned, exporter of the goods described overleaf,
DECLARE that the goods meet the conditions required for the issue of the attached certificate;
SPECIFY as follows the circumstances which have enabled these goods to meet the above
conditions:
.......................................................................................................................................
......
.......................................................................................................................................
......
.......................................................................................................................................
......
SUBMIT the following supporting documents (1):
.......................................................................................................................................
......
.......................................................................................................................................
......
.......................................................................................................................................
......
UNDERTAKE to submit, at the request of the appropriate authorities any supporting
evidence

which these authorities may require for the purpose of issuing the attached certificate, and
undertake, if required, to agree to any inspection of my accounts and to any check on the processes
of manufacture of the above goods, carried out by the said authorities;
REQUEST the issue of the attached certificate for these goods.
..............................................................................................................................
(place and date)
..............................................................................................................................
(signature)
(1) For example, import documents, movement certificates, invoices, manufacturer's declaration, etc., referring to the products used in manufacture or to the goods re-exported in
the same state.

APPENDIX IV
INVOICE DECLARATION
The invoice declaration, the text of which is set out below, must be drawn up in accordance with the
respective footnotes. The footnotes do not have to be reproduced.
English version
The exporter of the products covered by this document (customs or competent governmental
authorisation No...(1)) declares that, except where otherwise clearly indicated, these products are
of ... preferential origin (2)
Spanish version
El exportador de los productos incluidos en el presente documento (autorización aduanera o de la
autoridad gubernamental competente n° ...(1)) declara que, salvo indicación en sentido contrario,
estos productos gozan de un origen preferencial …(2)
(1) When the invoice declaration is made out by an approved exporter within the meaning of
Article 21 of Annex III, the authorisation number of the approved exporter must be entered in
this space. When the invoice declaration is not made out by an approved exporter, the words
in brackets shall be omitted or the space left blank.
(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to
products originating in Ceuta and Melilla within the meaning of Article 37 of Annex III, the
exporter must clearly indicate them in the document on which the declaration is made out by
means of the symbol "CM".

Danish version
Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes eller den
kompetente offentlige myndigheds tilladelse nr. ...(1)) erklærer, at varerne, medmindre andet tydeligt
er angivet, har præferenceoprindelse i ... (2)
German version
Der Ausführer (Ermächtigter Ausführer;Bewillingung der Zollbehörde oder der zuständigen
Regierungsbehörde Nr. …(1)), der Waren, auf die sich dieses Handelspapier präferenzbegünstigte
Ursprungswaren ... (2) sind.
Greek version
_ _________ _ _____ _ __ _____ __ ___ _____ ______ (_____ ______ _ __
______ ________ _____, _______. ....(1))______ _ _, __ __ __ _____ __ ____ _____, _
____ _ __ _ ____ __ ___ _____ __ ______ .... (2).
French version
L'exportateur des produits couverts par le présent document (autorisation douanière ou de l’autorité
gouvernementale compétente n°…(1)) déclare que, sauf indication claire du contraire, ces produits
ont l'origine préférentielle ... (2)

Italian version
L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale o
dell’autorità governativa competente n. …(1) dichiara che, salvo indicazione contraria, le merci
sono di origine preferenziale ... (2)
Dutch version
De exporteur van de goederen waarop dit document van toepassing is (douanevergunning of
vergunning van de competente overheidsinstantie nr. …” (1) , verklaart dat, behoudens uitdrukkelijke
andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn (2)
Portuguese version
O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização
aduaneira ou da autoridade governamental competente n°…1) declara que, salvo expressamente
indicado em contrário, estes produtos são de origem preferencial ... (2)
Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin tai toimivaltaisen julkisen viranomaisen lupa
nro...(1) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun
oikeutettuja ... alkuperätuotteita (2)



Swedish version

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

........

.............................. (3)

(Place and date)

................................ (4)

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

(1) When the invoice declaration is made out by an approved exporter within the meaning of
Article 21 of Annex III, the authorisation number of the approved exporter must be entered in
this space. When the invoice declaration is not made out by an approved exporter, the words
in brackets shall be omitted or the space left blank.

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

(3) These indications may be omitted if the information is contained on the document itself.

(4) See Article 20(5) of Annex III. In cases where the exporter is not required to sign, the
exemption of signature also implies the exemption of the name of the signatory.



## APPENDIX V

## PERIOD OF TIME TO SUPPLY INFORMATION FOR ISSUING A MOVEMENT CERTIFICATE EUR.1 RETROSPECTIVELY AND FOR DRAWING UP AN INVOICE DECLARATION REFERRED TO IN ARTICLE 17 (3) AND 20 (6) OF ANNEX III

1. For the European Community, two years.

2. For Mexico, one year.