

ANNEX V

**REFERRED TO IN PARAGRAPH 1 TO ARTICLE 2.3 (RULES OF
ORIGIN AND MUTUAL ASSISTANCE IN CUSTOMS MATTERS)**

**REGARDING RULES OF ORIGIN AND
ADMINISTRATIVE CO-OPERATION**

ANNEX V

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REGARDING RULES OF ORIGIN AND ADMINISTRATIVE
CO-OPERATION

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TITLE I
GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

- (a) “*chapters*”, “*headings*” and “*subheadings*” mean the chapters (two-digit codes), the headings (four-digit codes) and subheadings (six digit codes) used in the nomenclature of the Harmonized System;
- (b) “*classified*” refers to the classification of a product or material under a particular chapter, heading or subheading;
- (c) “*customs authority*” means the authority that according to the legislation of a Party is responsible for the administration of its customs legislation;
- (d) “*competent authority*” means the authority that, according to the legislation of a Party, is responsible for the issuance of movement certificates EUR.1, origin verification and other origin issues;
- (e) “*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;
- (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 a Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes returned or repaid when the product obtained is exported;
- (h) “*Harmonized System*” means the Harmonized Commodity Description and Coding System, including its general rules and legal notes;

- (i) “*manufacture*” means any kind of working or processing, including assemblage or specific operations;
- (j) “*material*” means any ingredient, component, part or other product that is used in the production of another product;
- (k) “*non-originating product*” or “*non-originating material*” means a product or material which does not qualify as originating under this Annex;
- (l) “*originating product*” or “*originating material*” means a product or material that qualifies as originating under this Annex;
- (m) “*Party*” means Peru, Iceland, Norway, and Switzerland. Due to the customs union between Switzerland and Liechtenstein, products originating in Liechtenstein are considered as originating in Switzerland;
- (n) “*product*” means the result of production and includes any material used in the production of another product;
- (o) “*production*” means growing, mining, harvesting, fishing, trapping, hunting, raising, extracting or manufacturing of a product;
- (p) “*value of materials*” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in a Party.

TITLE II

DEFINITION OF THE CONCEPT “ORIGINATING PRODUCTS”

Article 2

Origin Criteria

1. Except as otherwise provided in this Annex, the following products shall be considered as originating in Peru or in an EFTA State:

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

- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5; or
 - (c) products obtained in a Party exclusively from materials that qualify as originating pursuant to this Annex.
2. In addition, the products shall meet the other applicable provisions of this Annex.

Article 3

Accumulation of Origin

1. Originating products referred to in Article 2 shall be considered as originating in the Party where operations beyond those referred to in Article 6 have been carried out. It shall not be necessary for such originating products to undergo sufficient working or processing as referred to in Article 5.
2. Products originating in another Party within the meaning of this Annex, which are exported from one Party to another, shall retain their origin when exported in the same state or without having undergone in the exporting Party working or processing going beyond that referred to in Article 6.
3. For the purposes of paragraph 2, where materials originating in two or more of the Parties are used and those materials have undergone working or processing in the exporting Party not going beyond that referred to in Article 6, the origin is determined by the material with the highest customs value or, if this is not known and cannot be ascertained, with the first highest ascertainable price paid for that material in that Party.
4. Paragraphs 1 to 3 do not apply to products covered by Chapter 3 (Processed Agricultural Products) of this Agreement, which are exported from one EFTA State to another.
5. The Parties shall, no later than four years after the date of entry into force of this Agreement, review this Article, particularly taking into account new concepts, such as cross-accumulation or pan-free-trade-agreement-accumulation.

Article 4

Wholly Obtained Products

For the purposes of subparagraph 1 (a) of Article 2, the following shall be considered as wholly obtained in a Party:

- (a) mineral products and other nonliving natural resources extracted from their soil or from their seabed;
- (b) vegetable products harvested or gathered there;
- (c) live animals born and raised there;
- (d) products obtained from live animals there;
- (e) products obtained by hunting, trapping, fishing or aquaculture conducted there;
- (f) in addition to products obtained there, as referred to in subparagraph (e), products of sea fishing and other products taken from the sea by a vessel flying the flag of a Party;
- (g) products manufactured on board a factory ship flying the flag of a Party, exclusively from products referred to in subparagraph (f);
- (h) products extracted by a Party from the seabed or beneath the seabed outside that Party, provided that they have rights to exploit such seabed;
- (i) waste and scrap resulting from consumption or manufacturing operations conducted there, fit only for recovery of raw materials;
- (j) products manufactured there exclusively from products specified in subparagraphs (a) to (i).

Article 5

Sufficiently Worked or Processed Products

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

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

2. Notwithstanding paragraph 1 and without prejudice to paragraphs 3 and 4, non-originating materials which, according to the conditions set out in Appendix 2 to this Annex, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) for products except for those classified under chapters 50 to 63, their total value does not exceed ten per cent of the ex-works price of the product;
- (b) for products classified under chapters 50 to 63, their total weight of fibres or yarns used does not exceed ten per cent of the total weight of the product;
- (c) any of the percentages given in Appendix 2 to this Annex for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

3. For the purpose of fulfilling the conditions set out in Appendix 2 to this Annex, the processes may be carried out by one or more producers within one Party.

4. Paragraphs 1 to 3 shall apply without prejudice to Article 6.

Article 6

Minimal Operations

1. Products shall not be considered as originating, whether or not the requirements of Article 5 are satisfied, if they have only undergone the following operations:

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

- (b) breaking-up or assemblage of packages;
- (c) soaking, washing, cleaning; including removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting, polishing operations, application of oil or protective coatings;
- (f) husking, partial or total bleaching, polishing, or glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, podding, squeezing, stoning or shelling of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sieving, filtering, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, and all other simple packaging operations, including packaging for retail sale;
- (l) affixing or printing marks, labels, logos and other distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds, including dilution in water or in any other aqueous substance that does not materially alter the characteristics of the products;
- (n) disassembly of products into parts;
- (o) slaughter of animals; or
- (p) a combination of two or more operations specified in subparagraphs (a) to (o).

2. For the purposes of paragraph 1:

- (a) “simple” means activities which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity; and

- (b) “simple mixing” means activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.
3. All operations carried out in a Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as minimal operations as referred to in 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 Harmonized System.
2. Pursuant to paragraph 1, it follows that:
 - (a) when a product composed of a group or assembly of articles is classified under a single heading, the whole constitutes the unit of qualification; or
 - (b) when a consignment consists of a number of identical products classified under the same heading, each product shall be taken individually into account when applying the provisions of this Annex.
3. For the purposes of subparagraph 2 (b), “identical products” is defined in accordance with the WTO Agreement on Customs Valuation.

Article 8

Packaging Materials and Containers

1. Where, under General Interpretative Rule 5 of the Harmonized System, packaging is included with the products for classification purposes, it shall be included for the purpose of determining origin, except for products that qualify as wholly obtained.

2. Packing materials and containers for shipment shall be disregarded in determining whether products are originating.

Article 9

Accessories, Spare Parts and Tools

Accessories, spare parts 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, referred to in General Interpretative Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. However, when a set is composed of originating and non-originating products, the set as a whole 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

Indirect Materials

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) fuel and energy;
- (b) plant and equipment, including products to be used for their maintenance;
- (c) machines and tools; and
- (d) any other product which does not enter into and which is not intended to enter into the final composition of the product.

Article 12

Fungible Materials

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

TITLE III

TERRITORIAL REQUIREMENTS

Article 13

Principle of Territoriality

1. Except as provided for in Article 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in Peru or in an EFTA State.
2. Except as provided for in Article 3, where originating products exported from Peru or from an EFTA State to another country return, they must be considered as non-

originating, unless it can be demonstrated to the satisfaction of the competent authority that:

- (a) the returning products are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition in that country or while being exported.

Article 14

Direct Transport

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Annex, which are transported directly between the Parties. However, products may be transported through territories of non-Parties provided that they do not undergo operations other than unloading, reloading, splitting-up of consignments or any operation designed to preserve them in good condition. The products shall remain under customs control in the country of transit.

2. The importer shall upon request supply appropriate evidence to the customs authorities of the importing Party that the conditions set out in paragraph 1 have been fulfilled. Such evidence may include:

- (a) transportation documents, such as bills of lading, airway bills or multimodal or combined transportation documents, that certify transport from the origin country to the importing country;
- (b) customs documents that authorise the trans-shipment or temporary storage; or
- (c) any other supporting documentary proof.

3. For the application of paragraph 1, originating products may be transported by pipeline across territories other than those of Peru or an EFTA State.

TITLE IV

PROOF OF ORIGIN

Article 15

General Requirements

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

- (a) a movement certificate EUR.1, specimens of which appear in Appendix 3a to this Annex; or
- (b) in the cases specified in paragraph 1 of Article 20, a declaration, subsequently referred to as the “origin declaration”, the text of which appears in Appendix 3b to this Annex, 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.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 24, on importation benefit from the preferential treatment under this Agreement without it being necessary to submit any of the documents referred in paragraph 1.

Article 16

Procedure for the Issuance of Movement Certificates EUR.1

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

2. For this purpose, the exporter or his authorised representative shall complete both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3a to this Annex. The movement certificate EUR.1 shall be completed in English or Spanish.

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

4. A movement certificate EUR.1 shall be issued by the competent authority of the exporting Party if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.

5. The issuing competent authority shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, it shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing competent authority shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, it shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude any possibility of fraudulent additions. The marks and numbers, and the number and the kind of packages shall be indicated in Box 8 of the movement certificate EUR.1, if known at the time of its issuance.

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

7. A movement certificate EUR.1 shall be issued by the competent authority of the exporting Party and made available to the exporter as soon as the actual exportation has been effected or ensured.

Article 17

Movement Certificates EUR.1 Issued Retrospectively

1. Notwithstanding paragraph 7 of Article 16, 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 competent 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 shall indicate in the application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for the request.

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

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the phrase “ISSUED RETROSPECTIVELY” or “EXPEDIDO A POSTERIORI”.
5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

Article 18

Issuance of Duplicate Movement Certificates EUR.1

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

Article 19

Issuance of Movement Certificates EUR.1 on the Basis of a Proof of Origin Previously Issued or Completed

When originating products are placed under the control of a customs authority in Peru or in an EFTA State, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products to another Party or elsewhere within the importing Party concerned. The replacement movement certificates EUR.1 shall be issued, in accordance with the legislation of the importing Party, by the competent authority in co-ordination with the customs authority under whose control the products are placed.

Article 20

Conditions for Completing Origin Declarations

1. An origin declaration referred to in subparagraph 1 (b) of Article 15 may be completed:

- (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, the total value of which does not exceed any of the following amounts:
 - (i) 6 000 euro (EUR);
 - (ii) 8 500 US dollar (USD).

Where the products are invoiced in a currency other than those mentioned in this subparagraph, the amount equivalent to the amount expressed in the national currency of the importing Party shall be applied in accordance with the domestic legislation of that Party.

2. An origin declaration may be completed if the products concerned can be considered as products originating in Peru or in an EFTA State and fulfil the other requirements of this Annex.

3. An exporter completing an origin declaration shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. An origin declaration shall be completed by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix 3b to this Annex, in English or Spanish. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Origin 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 competent authority of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

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

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

Article 21

Approved Exporter

1. The competent authority of the exporting Party may authorise any exporter, hereafter referred to as “approved exporter”, who makes frequent shipments of originating products under this Agreement to complete origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the competent authority all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.
2. The competent authority may grant the status of approved exporter subject to any conditions which it considers appropriate.
3. The competent authority shall grant to the approved exporter an authorisation number which shall appear on the origin declaration.
4. The competent authority shall monitor the use of the authorisation by the approved exporter.
5. The competent authority may withdraw the authorisation at any time. It shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfil the conditions referred to in paragraph 2 or otherwise makes incorrect use of the authorisation.

Article 22

Importation Requirements

1. Each Party shall grant preferential tariff treatment in accordance with this Agreement to originating products imported from another Party, on the basis of a proof of origin as referred to in Article 15.
2. In order to obtain preferential tariff treatment, the importer shall, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of an originating product.
3. In the case that the importer at the time of importation does not have in his possession a proof of origin, the importer of the product may, in accordance with the legislation of the importing Party, present the original proof of origin and if required such other documentation relating to the importation of the product, at a later stage.

4. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 24, on importation benefit from the preferential tariff treatment under this Agreement without it being necessary to submit a document as referred in paragraph 1.

5. A proof of origin shall be valid for 12 months from the date of issuance in the exporting Party, and shall be submitted within such period to the customs authority of the importing Party. The expiration of this period shall be suspended as long as the products remain under customs control of the importing Party.

6. A proof of origin which is submitted to the customs authority of the importing Party after the final date for presentation specified in paragraph 5 may be accepted for the purpose of applying for preferential tariff treatment where the failure to submit such a document by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authority of the importing Party may accept a proof of origin where the products have been submitted before such final date.

7. A proof of origin shall be submitted to the customs authority of the importing Party in accordance with the procedures applicable in that Party. Such authority may require a translation of the document on which the proof of origin is completed 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 of this Annex.

Article 23

Importation by Instalments

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

Article 24

Exemptions from Proofs of Origin

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

Article 25

Supporting Documents

The documents referred to in paragraph 3 of Article 16 and paragraph 3 of Article 20 used for the purpose of proving that products covered by a proof of origin can be considered as products originating in Peru or in an EFTA State and fulfil the other requirements of this Annex may consist of *inter alia* the following:

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

Article 26

Preservation of Proofs of Origin and Supporting Documents

1. The exporter applying for the issuance of a movement certificate EUR.1 shall keep for at least three years from the date of issuance of the proof of origin the documents referred to in paragraph 3 of Article 16.

2. The competent authority of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years from the date of issuance of the proof of origin the application form referred to in paragraph 2 of Article 16.
3. The competent authority of the importing Party shall ensure that the proofs of origin on the basis of which the preferential tariff treatment was claimed are kept and remain available to it for at least three years from the date of importation.
4. The exporter completing an origin declaration shall keep for at least three years from the date of issuance of the proof of origin, a copy of the origin declaration in question as well as the documents referred to in paragraph 3 of Article 20.
5. The records to be kept in accordance with paragraphs 1 and 4 shall include electronic records.

Article 27

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

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 28

Notifications

The competent authorities of the Parties shall provide each other, through the EFTA Secretariat, with specimen impressions of stamps used for the issuance of movement certificates EUR.1, with information on the composition of the authorisation number for approved exporters, with a specimen of an original movement certificate

EUR.1 and with the addresses of the competent authorities of Peru and the EFTA States responsible for verifying movement certificates EUR.1 and origin declarations. Any changes shall be notified by the Parties well in advance, indicating the date when these changes will come into effect.

Article 29

Verification of Proofs of Origin

1. In order to ensure the proper application of this Annex, the Parties shall assist each other, through the respective competent authorities of the Parties, to verify the authenticity of the proofs of origin and the correctness of the information given in these documents.
2. Subsequent verifications of proofs of origin shall be carried out whenever the competent authority of the importing Party wants to verify the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
3. For the purpose of implementing the provisions of paragraph 1, the competent authority of the importing Party shall return the proof of origin, or a copy of this document, to the competent authority of the exporting Party, as the case may be, giving the reasons for the inquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
4. The verification shall be carried out by the competent authority of the exporting Party. For this purpose, they shall have the right to request any evidence and to carry out any inspection of the exporter's accounts or any other control considered appropriate.
5. The competent authority of the importing Party may decide to suspend the granting of preferential tariff treatment to the products covered by the proof of origin concerned while awaiting the results of the verification. The release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
6. The competent authority requesting the verification shall be informed of the results of this verification as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Peru or in an EFTA State and fulfil the other requirements of this Annex.
7. If there is no reply within 12 months of the date of the verification request or if the reply does not contain sufficient information to be able to determine the authenticity of the document in question or the originating status of the products, the requesting

competent authority shall be entitled, save in exceptional circumstances, to refuse to grant preferential tariff treatment.

Article 30

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 legislation of each Party. It shall not be disclosed by the Parties' authorities without the express permission of the person or authority providing it.

Article 31

Penalties

Each Party shall provide for penalties to 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 preferential tariff treatment.

Article 32

Free Zones

1. An exporter in a Party shall ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in a Party, are not substituted by other products and do not undergo handling other than normal operations designed to prevent their deterioration.
2. Notwithstanding paragraph 1, when products are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the exporter concerned may complete a new proof of origin if the treatment or processing undergone is in conformity with the provisions of this Annex.

TITLE VI

FINAL PROVISIONS

Article 33

Sub-Committee on Trade in Goods, Rules of Origin and Customs Matters

The Sub-Committee on Trade in Goods, Rules of Origin and Customs Matters shall exchange information, review developments, prepare and co-ordinate positions, prepare technical amendments to the rules of origin and assist the Joint Committee regarding:

- (a) rules of origin and administrative co-operation as set out in this Annex;
and
- (b) other matters that are referred to the Sub-Committee by the Joint Committee.

Article 34

Products in Transit or Storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in a Party in temporary storage in bonded warehouse under customs control or in free zones, subject to the submission to the customs authority of the importing Party, within four months of that date, of a proof of origin completed retrospectively by the exporter concerned after the entry into the force of this Agreement together with the documents showing that the products have been transported directly.

APPENDIX 2 TO ANNEX V¹

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

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

¹ As amended by Joint Committee Decision No 2 of 2013, signed on 17 April 2013 and entered into force on 1 November 2014.

HS Heading	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	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 02	Meat and edible meat offal; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 01	
ex 02.10	Dried meat of bovine animals, sheep or goats	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture from fry or larvae of heading 03.01 Note: The term “fry of heading 03.01” means immature fish, at a post-larval stage and includes fingerlings, parr, smolts and elvers.
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all materials used are classified within a heading other than that of the product	
ex 03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption: with a minimum salt content of 18 per cent	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 05	Products of animal origin, not elsewhere specified or included	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture from seeds, bulbs or rootstocks
06.03 to 06.04	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared; foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 08	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all materials used are classified within a subheading other than that of the product	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all materials used are classified within a chapter other than that of the product	
09.02	Tea, whether or not flavoured	Manufacture from materials of any heading	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	Manufacture in which all materials used are classified within a subheading other than that of the product, except those of subheading 0904.21, 0904.22 or 0910.30	
Chapter 10	Cereals	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07, 08 or 10	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 13.02	Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
15.07 to 15.08	Soya-bean oil and its fractions, whether or not refined, but not chemically modified; ground-nut oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials used are classified within a subheading other than that of the product	
15.09 to 15.10	Olive oil and its fractions, whether or not refined, but not chemically modified; other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 12	
15.12 to 15.15	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified; coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified; rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified; other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials used are classified within a subheading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
15.16 to 15.17	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared; 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 15.16	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 02	
ex 16.03	Extracts and juices of meat of whales, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all materials used are classified within a heading other than that of the product	
16.04 to 16.05	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 18	Cocoa and cocoa preparations, except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 19.01	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the materials used are classified within a chapter other than that of the product	
ex 20.01	Cucumbers including gherkins, artichokes, and olives	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07	
ex 20.04	Potatoes and artichokes	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07	
ex 20.05	Potatoes, peas (<i>Pisum sativum</i>), beans, asparagus, olives, sweet corn (<i>Zea mays var. saccharata</i>), artichokes, and piquillo pepper (<i>Capsicum anuum</i>)	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07	
ex 20.08	Palm hearts, mangoes, apples, grapes, pears, strawberries, black currants or raspberries	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 08 or 12	
ex 20.09	Juices of oranges, lemons, mangoes, grapes, apples, pears, strawberries, black currants or raspberries	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 08	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: – Sauces and preparations therefor; mixed condiments and mixed seasonings – Mustard flour and meal and prepared mustard	Manufacture in which all materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which and all materials used are classified within a heading other than that of the product	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	Manufacture from grape must, in which the grape must used does not exceed 50 per cent of the total weight of the grape must	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
23.09	Preparations of a kind used in animal feeding	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 26	Ores, slag and ash	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 60 per cent of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
28.52	Inorganic or organic compounds of Mercury, whether or not chemically defined, excluding amalgams	Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 29.30	Dithiocarbonates (xanthates and xantogenates)	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 28 or 38. However, materials classified within the same chapter may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 30.06	First-aid boxes and kits	Sets must fulfil the rules established in Article 10 of Annex V (Sets).	
Chapter 31	Fertilisers	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	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, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster, except for:	Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all materials used are classified - within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 35.02	Egg albumin	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 04.07	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
39.01 to 39.14	Plastics in primary forms	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 40	Rubber and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent 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 materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like; of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm: of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm: of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 44.12	Plywood, veneered panels and similar laminated wood, with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 45	Cork and articles of cork	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 48.09	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 48.03	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 50	Silk, except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
50.01	Silk-worm cocoons suitable for reeling	Manufacture in which all materials used are classified within a chapter other than that of the product	
50.02	Raw silk (not thrown)	Manufacture in which all materials used are classified within a chapter other than that of the product	
50.04 to 50.06	Silk yarn (including yarn spun from silk waste) and silk-worm gut	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 50.04 to 50.06	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
51.06 to 51.10	Yarn of wool or fine animal hair (carded or combed) or of coarse animal hair or of horsehair (including gimped horsehair yarn)	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10	
51.11 to 51.13	Woven fabrics of wool or fine animal hair (carded or combed), of coarse animal hair, or of horsehair	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	
ex Chapter 52	Cotton; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
52.04 to 52.07	Cotton sewing thread and cotton yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.04 to 52.07, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	
52.08 to 52.12	Woven fabrics of cotton	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.12, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
53.06 to 53.08	Flax yarn, yarn of jute and of other vegetable textile fibres; paper yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.06 to 53.08	
53.09	Woven fabrics of flax	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.07 to 53.08	
53.10 to 53.11	Woven fabrics of jute or of other vegetable textile fibres or of paper yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.07 to 53.08 or 53.10 to 53.11	
ex Chapter 54	Man-made filaments; strip and the like of man-made textile materials; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	Manufacture in which all materials used are classified within a heading other than that of the product	
54.07 to 54.08	Woven fabrics of synthetic or artificial filament yarn, including woven fabrics obtained from materials of heading 54.04 or 54.05.	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.04 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.10	
ex Chapter 55	Man-made staple fibres; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
55.08 to 55.11	Sewing thread of man-made staple fibres, whether or not put up for retail sale; yarn of synthetic or artificial staple fibres, not put up for retail sale; yarn of man-made staple fibres, put up for retail sale	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.08 to 55.11	
55.12 to 55.16	Woven fabrics of synthetic or artificial staple fibres	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.08 to 55.16	
ex Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16	
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.31 to 5402.39, 5402.45 to 5402.47, 5402.51 to 5402.69, 5404.12 to 5404.90, or headings 54.07 to 54.08 or 55.09 to 55.16	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.31 to 5402.39, 5402.45 to 5402.47, 5402.51 to 5402.69, 5404.12 to 5404.90, or headings 54.07 to 54.08 or 55.09 to 55.16	
56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 57	Carpets and other textile floor coverings	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 54.07 to 54.08 or 55.09 to 55.16	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 60	Knitted or crocheted fabrics	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16	
ex Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted; except for:	Note: For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	Note: For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties; or Manufacture of a product knit to shape, for which no sewing or other assembly is required, in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Note: For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties.	
62.03 to 62.05	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear); women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear); men's or boys's shirts	Note: For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut and sewn or otherwise assembled in the territories of the Parties	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
62.15	Ties, bow ties and cravats	Note: For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut and sewn or otherwise assembled in the Parties	
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	Note: For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product. Manufacture in which all the materials used are classified within a heading other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territories of the Parties	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture in which all materials used are classified within a heading other than that of the product, except those of subheading 6406.10 and the value of all the materials used does not exceed 50 per cent of the value of the product	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 65	Headgear and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent 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 materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
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 materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
71.13 to 71.17	Articles of precious metal or of metal clad with precious metal. Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). Imitation jewellery	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60 per cent of the ex-works price of the product
Chapter 72	Iron and steel	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
73.23 to 73.24	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. Sanitary ware and parts thereof, of iron or steel	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
74.08	Copper wire	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 74.07	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 77	Reserved for possible future use in HS		
Chapter 78	Lead and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 79	Zinc and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 80	Tin and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 83	Miscellaneous articles of base metal	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all materials used does not exceed 40 per cent of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent 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 materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
94.03	Other furniture and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
96.07	Slide fasteners and parts thereof	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

APPENDIX 3b TO ANNEX V

ORIGIN DECLARATION

The text of the origin declaration, is presented below. It must be completed in accordance with the footnotes. However, the footnotes do not have to be reproduced.

English version (Peru)

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

.....⁽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)

Spanish version (Peru)

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

.....⁽³⁾

(Lugar y fecha)

.....⁽⁴⁾

(Firma del exportador; adicionalmente el nombre de la persona que firma la declaración debe ser escrita de manera clara)

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

⁽²⁾ Origin of products to be indicated (Icelandic, Norwegian, Swiss or Peruvian). The use of ISO-Alpha-2 codes is permitted (IS, NO, CH or PE). Reference may be made to a specific column of the invoice in which the country of origin of each product is entered.

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

⁽⁴⁾ See Article 20 of this Annex. Approved exporters are not required to sign. The exemption of signature also implies the exemption of the name of the signatory.

English version (EFTA)

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

.....⁽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)

Spanish version (EFTA)

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

.....⁽³⁾
(Lugar y fecha)

.....⁽⁴⁾
(Firma del exportador; adicionalmente el nombre de la persona que firma la declaración debe ser escrita de manera clara)

-
- ⁽¹⁾ When the origin declaration is completed by an approved exporter within the meaning of Article 21, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not completed by an approved exporter, the words in brackets shall be omitted or the space left blank.
- ⁽²⁾ Origin of products to be indicated (Icelandic, Norwegian, Swiss or Peruvian). The use of ISO-Alpha-2 codes is permitted (IS, NO, CH or PE). Reference may be made to a specific column of the invoice in which the country of origin of each product is entered.
- ⁽³⁾ These indications may be omitted if the information is contained on the document itself.
- ⁽⁴⁾ See Article 20 of this Annex. Approved exporters are not required to sign. The exemption of signature also implies the exemption of the name of the signatory.