ANNEX IV

REFERRED TO IN ARTICLE 2.2

RULES OF ORIGIN

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RULES OF ORIGIN

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SECTION I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

(a) “chapter” means a chapter (two-digit codes) of the Harmonized System;

(b) “customs value” means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on customs valuation);

(c) “ex-works price” means the price paid for a product to the manufacturer in the Party where the last working or processing was carried out, in accordance with the international commercial terms (incoterms), excluding internal taxes which may be repaid when the product is exported;

(d) “goods” means articles, materials or products;

(e) “Harmonized System” or “HS” means the Harmonized Commodity Description and Coding System;

(f) “heading” means a heading (four-digit codes) of the Harmonized System;

(g) “manufacture” means working or processing, including assembly;

(h) “material” means any ingredient, raw material, component or part, used in the production of a product;

(i) “producer” means a person who grows, mines, harvests, fishes, traps, hunts, manufactures, processes or assembles a product;

(j) “product” means the result of production and includes any material used in the production of another product;

(k) “production” means growing, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembling a product;

(l) “subheading” means a subheading (six-digit codes) of the Harmonized System;

(m) "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.

Article 2

General Requirements

1. For the purposes of the Agreement, a product shall be considered as originating in a Party if:

(a) it has been wholly obtained in that Party, in accordance with Article 3;

(b) the non-originating materials used in the working or processing of that product have undergone sufficient working or processing in a Party, in accordance with Article 4; or

(c) it has been produced in a Party exclusively from materials originating in one or more Parties.

2. Without prejudice to paragraph 1, a product originating in Liechtenstein shall, due to the customs union between Switzerland and Liechtenstein, be considered as originating in Switzerland.

Article 3

Wholly Obtained Products

The following products shall be considered as wholly obtained in a Party:

(a) mineral products and other non-living natural resources extracted or taken from their soil, waters or from their seabed;

(b) plants, vegetables, fruits and other vegetable products grown, harvested, picked or gathered there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;

(f) products of sea fishing and other marine products taken from outside the waters of Hong Kong, China and outside the territorial sea of any country by a vessel registered in a Party and flying its flag or by a vessel licensed in 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 from marine soil or sub-soil outside the waters of Hong Kong, China, outside the territorial sea of the EFTA States and outside the territorial sea of any non-party, provided that the Party has the exclusive rights to exploit that soil or sub-soil under exploitation rights granted in accordance with international law;

(i) products obtained there by the use of plant or animal cell structures;

(j) waste and scrap resulting from manufacturing operations conducted there;

(k) used products collected there fit only for the recovery of raw materials;

(l) products manufactured there exclusively from those specified in subparagraphs (a) to (k).

Article 4

Sufficient Working or Processing

1. Without prejudice to Article 5, a product listed in Appendix 1 shall be considered to have undergone sufficient working or processing if the product specific rules of that Appendix are fulfilled.

2. If a product, which has acquired originating status in a Party, in accordance with paragraph 1, is further processed in that Party and used as material in the manufacture of another product, no account shall be taken of the non-originating components of that material.

3. Where a rule set out in Appendix 1 is based on compliance with a sufficient processing threshold or a maximum content of non-originating materials, the value of non-originating materials may be calculated on an average basis over a period of three months in order to take into account the fluctuations in costs or currency rates, subject to the domestic requirements of the Party of export.

4. Notwithstanding paragraph 1, non-originating materials do not have to fulfil the conditions set out in Appendix 1 to be considered to have undergone sufficient working or processing, provided that:

(a) their total value does not exceed 20 per cent of the ex-works price of the product; and

(b) the percentages set out in Appendix 1 as maximum value of non-originating materials are not exceeded by application of subparagraph 4 (a).

Article 5

Insufficient Working or Processing

1. Notwithstanding Article 4, the following operations shall be considered insufficient to confer originating status:

(a) preserving operations to ensure that a product remains in good condition during transport and storage;

(b) freezing or thawing;

(c) packaging and re-packaging;

(d) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;

(e) ironing or pressing of textiles;

(f) simple painting and polishing;

(g) husking, partial or total bleaching, polishing and glazing of cereals and rice;

(h) operations to colour sugar or form sugar lumps;

(i) peeling and removal of stones and shells from fruits, nuts and vegetables;

(j) sharpening, simple grinding or simple cutting;

(k) sifting, screening, sorting, classifying, grading, matching;

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

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

(n) simple mixing of products, whether or not of different kinds;

(o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

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

(q) slaughter of animals.

2. For the purposes of paragraph 1, “simple” describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity.

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 considered as insufficient working or processing referred to in paragraph 1.

Article 6

Accumulation of Origin

1. Without prejudice to Article 2, a product originating in a Party, which is used as material in the production of a product in another Party, shall be considered as originating in the last Party where an operation beyond those referred to in paragraph 1 of Article 5 has been carried out.

2. A product originating in a Party, which is exported from one Party to another and does not undergo working or processing beyond those referred to in paragraph 1 of Article 5, shall retain its origin.

3. Where materials originating in two or more Parties are used in the production of a product and these materials have not undergone any working or processing beyond the operations referred to in Article 5, the origin of the product is determined by the material with the highest customs value, or if this cannot be ascertained, with the highest first ascertainable price paid for that material in that Party.

Article 7

Unit of Qualification

1. For the purpose of determining the originating status, the unit of qualification of a product or material shall be determined in accordance with the Harmonized System.

2. Pursuant to paragraph 1:

(a) packaging shall be included with the product if it is included with that product in accordance with General Interpretative Rule 5 of the Harmonized System;

(b) where a set of articles, in accordance with General Interpretative Rule 3 of the Harmonized System, is classified under a single heading, it shall constitute the unit of qualification; and

(c) where a consignment consists of a number of identical products classified under a single heading or subheading of the Harmonized System, each product shall be considered separately.

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

Article 8

Neutral Elements

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

(a) energy and fuel;

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

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

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

Article 9

Accounting Segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, the determination of whether the materials used are originating may be determined on the basis of an inventory management system.

2. For the purposes of paragraph 1, “fungible materials” means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the final product.

3. The inventory management system shall be based on generally accepted accounting principles applicable in the Party in which the product is manufactured and ensure that no more final products receive originating status than would have been the case if the materials had been physically segregated.

4. A producer using an inventory management system as provided for in this Article shall keep records of the operation of the system that are necessary for the customs administration of the Party concerned to verify compliance with the provisions of this Annex.

5. A Party may require that the application of an inventory management system as provided for in this Article be subject to prior authorisation.

6. The authorisation to use accounting segregation may be withdrawn if the producer makes improper use of it.

Article 10

Conditions for Acquiring Originating Status in a Party

1. The conditions for acquiring originating status set out in the preceding provisions of this Section must be fulfilled without any interruption in a Party.

2. If an originating product is returned to the Party of export after having been exported to a non-party without having undergone any operation there, beyond those necessary to preserve it in good condition, that product shall retain its origin.

3. Notwithstanding paragraph 1, the acquisition of originating status of a product in accordance with the provisions of this Section shall not be affected by operations carried out in a non-party, under an outward processing procedure or a similar arrangement, if:

(a) the re-imported product has been obtained from the exported materials;

(b) the total added value acquired in the non-party does not exceed 20 per cent of the ex-works price of the product; and

(c) the total value of the non-originating materials incorporated in the Party and the total added value acquired outside the Party concerned, taken together, do not exceed the value allowed in accordance with Appendix 1.

4. For the purposes of subparagraph 3 (b), the term “total added value” means all costs arising outside the Party concerned, including transport costs and the value of materials incorporated there.

Article 11

Direct Transport

1. Preferential treatment in accordance with the Agreement shall only be granted to originating products that are transported directly between the Parties.

2. Notwithstanding paragraph 1, an originating product may be transported through non-parties, provided that it:

(a) does not undergo operations other than unloading, reloading, splitting-up of consignments or any operation designed to preserve it in good condition; and

(b) remains under customs surveillance in those non-parties.

3. It is understood that an originating product may be transported by pipeline across non-parties.

4. An importer shall upon request supply appropriate evidence to the customs authorities of the Party of import that the conditions set out in paragraph 2 have been fulfilled.

SECTION II

SELF-DECLARATION OF ORIGIN

Article 12

Origin Declaration

1. For the purpose of obtaining preferential tariff treatment in a Party, an exporter established in another Party may complete an origin declaration in accordance with Appendix 2 for products originating in a Party and fulfilling the other requirements of this Annex.

2. The origin declaration may be provided on an invoice or any other commercial document that identifies the exporter and the originating products, and, except as provided in Article 14, bear the original signature of the exporter.

3. An origin declaration may be completed when the products to which it relates are exported, or after exportation. An origin declaration shall be valid for 12 months, from the date of completion.

Article 13

Representation

1. For the purposes of Article 12, a person, company or enterprise such as a forwarding agent, customs broker or the like shall not be entitled to complete origin declarations on behalf of an exporter, unless that person, company or enterprise has been authorised in writing by the exporter.

2. Such authorised person, company or enterprise must submit the authorisation to the competent authorities at their request.

Article 14

Approved Exporter

1. The customs authorities of the Party of export may, subject to its domestic requirements, authorise an exporter established in that Party to complete origin declarations without signing them, provided that he submits a written undertaking to those customs authorities, stating that he accepts full responsibility for any origin declaration which identifies him, as if he had signed it.

2. An exporter who requests such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.

3. The customs authorities of the Party of export shall provide an authorisation number to an approved exporter established in that Party. The authorisation number must be included in the origin declaration instead of the signature.

4. The customs authorities of the Party of export may verify the proper use of an authorisation and withdraw it if the exporter no longer meets the conditions referred to in paragraph 2 or otherwise makes improper use of it.

SECTION III

PREFERENTIAL TREATMENT

Article 15

Importation Requirements

1. Each Party shall grant preferential tariff treatment in accordance with the Agreement to originating products imported from a Party, on the basis of an origin declaration referred to in Article 12.

2. In order to obtain preferential tariff treatment, the importer must, in accordance with the procedures applicable in the Party of import, request preferential tariff treatment at the time of importation of an originating product, whether or not the importer is in possession of an origin declaration.

3. If the importer is not in possession of an origin declaration at the time of importation, the importer may, in accordance with the domestic law of the Party of import, present the origin declaration and, if required, other documentation relating to the importation, at a later stage.

4. An origin declaration shall be submitted to the customs authorities of the Party of import within 12 months. The expiration of this period may be suspended as long as the products covered by that origin declaration remain under customs surveillance of the

Party of import. After this period, an origin declaration may be accepted only in exceptional circumstances.

Article 16

Importation by Instalments

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

Article 17

Exemption from Origin Declarations

Notwithstanding Article 15, a Party may, in accordance with its domestic law, waive the requirements to request preferential tariff treatment on the basis of an origin declaration and grant preferential tariff treatment to non-commercial low value shipments of originating products and originating products for personal use forming part of the personal luggage of a traveller.

Article 18

Denial of Preferential Treatment

1. The Party of import may deny preferential tariff treatment or recover unpaid customs duties in accordance with its domestic law where a product does not meet the requirements of this Annex or where the importer or exporter fails to demonstrate compliance with the relevant requirements of this Annex.

2. In the event preferential tariff treatment is denied pursuant to paragraph 1, the customs authorities of the Party of import shall inform the importer of the reasons. In addition, the customs authorities of the Party of import may impose the applied non-preferential import customs duty or require payment of a deposit on that product, where applicable.

3. Slight discrepancies between the statements made in the origin declaration and those made in other documents submitted to the customs office for customs clearance or obvious formal errors, such as typing errors in an origin declaration, shall not as such render the origin declaration invalid.

SECTION IV

OBLIGATIONS OF IMPORTERS AND EXPORTERS

Article 19

Cooperation of Exporters and Importers with Customs Authorities

Subject to the domestic law of the respective Party, exporters and importers benefitting from the Agreement must co-operate with the customs authorities of the Party where they are established.

Article 20

Documentary Evidence

1. An exporter who has completed an origin declaration must keep an electronic or hard copy of the origin declaration and all documents supporting the originating status of the product, for three years from the date of completion, or longer if required by the domestic law of the Party of export. Exporters other than approved exporters must keep a copy reflecting the signature of the person who signed it.

2. For the purposes of paragraph 1, the “documents supporting the originating status” include, *inter alia*, the following:

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

(b) documents proving the originating status of materials, used or issued in a Party in accordance with its domestic law;

(c) documents proving the working or processing of materials in a Party, issued in that Party in accordance with its domestic law;

(d) origin declarations proving the originating status of materials used or issued in a Party in accordance with this Annex; and

(e) evidence concerning working or processing undergone outside the Parties in accordance with Article 11, proving the fulfillment of the requirements of that Article.

3. The customs authorities of the Party of export may, at any time, carry out inspections and verify the accounts of exporters who have completed an origin declaration or producers who have contributed to origin conferring processes. Upon request of those authorities, these exporters or producers must submit the documents referred to in paragraphs 1 and 2.

4. In accordance with the domestic law of the Party of import, an importer who has been granted preferential tariff treatment must keep the origin declaration, based on which preferential treatment was granted, and all documents supporting the originating status of the product, for at least three years. Upon request of the customs authorities of the Party of import, the importer must submit the documents to those authorities.

Article 21

Incorrect Information

When becoming aware of or having reason to believe that an origin declaration contains incorrect information affecting the originating status of a product covered by that origin declaration:

(a) an exporter must immediately notify the importer; and

(b) an importer must immediately notify the customs authorities of the Party of import.

SECTION V

ADMINISTRATIVE COOPERATION

Article 22

Notifications and Cooperation

1. The Parties shall provide each other, through the EFTA Secretariat, with:

(a) the addresses of the customs authorities of the Parties responsible for verifications referred to in Article 23 and other issues related to the implementation or application of this Annex;

(b) if applicable, information on authorisation numbers allocated to approved exporters, pursuant to Article 14; and

(c) clarifications on the interpretation, application and administration of this Annex.

2. The Parties shall endeavour to resolve technical matters related to the implementation or application of this Annex, to the extent possible, through direct consultations between the customs authorities referred to in subparagraph (1)(a) or in the Sub-Committee on Rules of Origin, Customs Procedures, and Trade Facilitation.

Disputes that cannot be settled through such consultations shall be submitted to the Joint Committee.[1]

Article 23

Verification of Origin Declarations

1. The customs authorities of the Party of export shall, consistent with its domestic law, carry out verifications of origin declarations on request of the Party of import.

2. The verification request shall specify the reasons for the inquiry. It may address the authenticity of origin declarations, the originating status of the products concerned or the fulfilment of other requirements of this Annex. It shall include a copy of the origin declaration and, if appropriate, any other document or information giving reason to believe that the origin declaration may be invalid.

3. The customs authorities of the Party of import may, subject to its domestic law, suspend preferential tariff treatment to a product covered by an origin declaration until the verification procedure has been finalised.

4. The customs authorities of the Party of export may, consistent with its domestic law, request evidence, carry out inspections at the exporter's or producer's premises, check the exporter's and the producer's accounts and take other appropriate measures to verify compliance with this Annex.

5. The requested Party shall inform the requesting Party of the results and findings of the verification within 12 months from submission of the verification request, unless the Parties agree upon another time period. If appropriate, supporting documents and information may be joined to this communication. If the requesting Party receives no reply within 12 months, or if the reply does not contain sufficient information to arrive at a conclusion as to whether a product is originating, the requesting Party may deny preferential tariff treatment to the product.

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1 It is understood that consultations held pursuant to paragraph 2 shall be without prejudice to the rights and obligations of the Parties under Chapter 10 or under the WTO Dispute Settlement Understanding.

SECTION VI

FINAL PROVISIONS

Article 24

Penalties

A Party may, in accordance with its domestic law, impose penalties for infringement to the provisions of this Annex, committed in that Party. In particular, penalties may be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Article 25

Products in Transit or Storage

The provisions of the Agreement may be applied to products which, on the date of entry into force of the Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs surveillance. For such products, an origin declaration may be completed retrospectively up to six months after the entry into force of the Agreement, provided that the provisions of this Annex and in particular Article 11 have been fulfilled.

Article 26

Review

The Parties shall review this Annex and its Appendices every three years, or more frequently if agreed by the Parties, within the framework of the Joint Committee, taking into account the prevailing circumstances including any technological advances, changes in market conditions, free trade agreements or similar arrangements concluded by the Parties or other international developments, with a view to further liberalising, improving and updating the provisions of this Annex and its Appendices. The first such review shall take place no later than three years after the entry into force of the Agreement.

APPENDIX 1 TO ANNEX IV – PRODUCT SPECIFIC RULES

SECTION I

INTRODUCTORY NOTES

1. The first column of the List set out in Section II contains chapters, headings or subheadings, and the second column sets out a description of the products. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an '*ex*', the rules in column 3 or 4 apply only to the part of that chapter or heading as described in column 2. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is given in column 4, the rule set out in column 3 applies.

2. Pursuant to subparagraph (1) (b) of Article 2 of Annex IV, the product-specific rules may be fulfilled by operations in different factories, provided the working or processing takes place within a Party and fulfils the requirements of this Appendix.

3. A product-specific rule of origin set out in this Appendix represents the minimum amount of working or processing required to be carried out on non-originating materials for the resulting product to achieve originating status. A greater amount of working or processing than that required by the rule for that product shall also confer originating status.

4. If a product-specific rule in the List specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.

5. If a product-specific rule in the List specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.

6. If a product-specific rule excludes materials classified in certain chapters, headings, or subheadings of the Harmonized System, those materials must be originating for the products to qualify as originating.

7. Where a rule uses the expression "Manufacture from materials of any heading", materials of any heading, even materials of the same description and heading as the product, may be used, subject to any specific limitations which may also be contained in the rule. This note applies *mutatis mutandis* to the expression "Manufacture from materials of any subheading".

8. The products mentioned in the List may not all be covered by the Agreement. Other parts of the Agreement such as Annex I, or the bilateral Agreement on Agriculture concluded between Hong Kong, China and the respective EFTA State must be consulted in order to determine whether preferential access may be granted for a given product imported from a Party to another.

9.1 For the purposes of heading *ex* 34.03, the “specific processes” are the following:

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation; and

(i) isomerisation.

9.2 For the purpose of heading ex 34.03, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining sulphur content as a result of mixing products with different sulphur contents, as well as any combination of these operations or like operations, do not confer origin.

SECTION II

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

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 1	Live animals	All animals of chapter 1 must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all materials of chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all materials of chapter 3 used are wholly obtained	
ex chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all materials of chapter 4 used are wholly obtained	
04.03	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all materials of chapter 4 used are wholly obtained, - all fruit juice (except that of pineapple, lime or grapefruit) of heading 20.09 used is originating	
ex chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all materials of chapter 5 used are wholly obtained	
ex 05.02	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all materials of chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all materials of chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all fruit and nuts used are wholly obtained	
ex chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all materials of chapter 9 used are wholly obtained	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
09.02	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 09.10	Mixtures of spices	Manufacture from materials of any heading	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 10	Cereals	Manufacture in which all materials of chapter 10 used are wholly obtained	
ex chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all cereals, edible vegetables, roots and tubers of heading 07.14 or fruit used are wholly obtained	
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 07.08	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials of chapter 12 used are wholly obtained	
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all materials of heading 13.01 used does not exceed 50 % of the ex-works price of the product	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	- Other	Manufacture in which the value of all materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all materials of chapter 14 used are wholly obtained	
ex chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 02.03, 02.06 or 02.07 or bones of heading 05.06	
	- Other	Manufacture from meat or edible offal of swine of heading 02.03 or 02.06 or of meat and edible offal of poultry of heading 02.07	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 02.01, 02.02, 02.04 or 02.06 or bones of heading 05.06	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- Other	Manufacture in which all materials of chapter 2 used are wholly obtained	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions - Other	 Manufacture from materials of any heading, including other materials of heading 15.04 Manufacture in which all materials of chapters 2 and 3 used are wholly obtained	
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading 15.05	
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions - Other	 Manufacture from materials of any heading, including other materials of heading 15.06 Manufacture in which all materials of chapter 2 used are wholly obtained	
15.07 to 15.14	Vegetable oils and their fractions: - Soya-bean, ground-nut, palm, copra, palm kernel and babassu oil, other than for the manufacture of foodstuffs for human consumption - Solid fractions - Other	 Manufacture from materials of any heading, except that of the product Manufacture from other materials of headings 15.07 to 15.14 Manufacture in which all vegetable materials used are wholly obtained	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading, except that of the product	Manufacture by refining crude oils
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all materials of chapter 2 used are wholly obtained, and - all vegetable materials used are wholly obtained. However, materials of headings 15.07, 15.08, 15.11 and 15.13 may be used	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
15.17	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 materials of chapters 2 and 4 used are wholly obtained, and - all vegetable materials used are wholly obtained. However, materials of headings 15.07, 15.08, 15.11 and 15.13 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of chapter 1, and/or - in which all materials of chapter 3 used are wholly obtained	
ex chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 17.02	
	- Other	Manufacture in which all materials used are originating	
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product	
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of chapter 10	
	- Other	Manufacture from materials of any heading, except that of the product	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture from materials of any other chapter	
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading, except potato starch of heading 11.08	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 18.06, - in which all cereals and flour (except durum wheat and *Zea indurata* maize, and their derivatives) used are wholly obtained	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of chapter 11	Manufacture from materials of any other chapter
ex chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all fruit, nuts or vegetables used are wholly obtained	
ex 20.01	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 20.04 and ex 20.05	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product	
ex 20.08	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all originating nuts and oil seeds of headings 08.01, 08.02 and 12.02 to 12.07 used exceeds 60 % of the ex-works price of the product	Manufacture from materials of any other chapter
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading, except that of the product	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product	
ex chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all chicory used is wholly obtained	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 21.04	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 20.02 to 20.05	
21.06	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	
ex chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all grapes or materials derived from grapes used are wholly obtained	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	Manufacture: - from materials of any heading, except that of the product, and - in which all fruit juice used (except that of pineapple, lime or grapefruit) is originating	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 22.07 or 22.08, and - in which all grapes or materials derived from grapes used are wholly obtained or, if all other materials used are already originating, arrack may be used up to a limit of 5% by volume	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 22.07 or 22.08, and - in which all grapes or materials derived from grapes used are wholly obtained or, if all other materials used are already originating, arrack may be used up to a limit of 5% by volume	
ex chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 23.01	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all materials of chapters 2 and 3 used are wholly obtained	
ex 23.03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all maize used is wholly obtained	
ex 23.06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all olives used are wholly obtained	
23.09	Preparations of a kind used in animal feeding	Manufacture in which: - all cereals, sugar or molasses, meat or milk used are originating, and - all materials of chapter 3 used are wholly obtained	
ex chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all materials of chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any other heading, except from heading 24.03	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from materials of any other heading	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 25.15	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 29	Organic chemicals;	Manufacture from materials of any heading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 30.02	Modified immunological products whether or not obtained by means of biotechnological processes	Manufacture from materials of any heading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 31	Fertilizers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex chapter 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 from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 34.03	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) [1] or Other operations in which all materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 34.04	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Manufacture from materials of any heading, including other materials of heading 35.05	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		

[1] For the special conditions relating to "specific processes", see Introductory Notes 9.

HS Heading	**Description of Product**	**Working or processing, carried out on non-originating materials, which confers originating status**	
(1)	(2)	(3) or	(4)
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 37.01 and 37.02. However, materials of heading 37.02 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 37.01 and 37.02. However, materials of headings 37.01 and 37.02 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 38.23	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 39	Plastics and articles thereof, except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 39.07	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product [2]	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
	- Polyester	Manufacture in which the value of all materials of chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 40.12	Retreaded or used pneumatic tyres of rubber	Manufacture from materials of any other heading, except that of heading 40.11	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 40.17	Articles of hard rubber	Manufacture from hard rubber	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

[2] In the case of the products composed of materials classified within both headings 39.01 to 39.06, on the one hand, and within headings 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
41.04 to 41.06	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather; or Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manu-scripts, typescripts and plans	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 50	Silk	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 52	Cotton	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 55	Man-made staple fibres	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 57	Carpets and other textile floor coverings	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 60	Knitted or crocheted fabrics	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 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 from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 70 % of the ex-works price of the product
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	Manufacture from materials of any heading, except that of the product	
71.17	Imitation jewellery	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 72	Iron and steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 73	Articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 74	Copper and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 76	Aluminium and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 77	Reserved for possible future use in the HS		
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, 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 25 % of the ex-works price of the set	
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 85.42	Monolithic integrated circuits	Manufacture from materials of any subheading, except that of the product or Operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a contracting Party	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 86	Railway or tramway loco-motives, 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 from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all materials used does not exceed 40 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, 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 25 % of the ex-works price of the set	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

<u>APPENDIX 2 TO ANNEX IV</u>

<u>ORIGIN DECLARATION</u>

1. The origin declaration referred to in Article 12 of Annex IV shall have the following wording (without the footnotes):

> "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."
>
> ……………………………………………………………………………….
> (Place and date)[3]
>
> ……………………………………………………………………………….
> (Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)[4]

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

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[1] If the origin declaration is completed by an approved exporter pursuant to Article 14 of Annex IV, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not completed by an approved exporter, the words in brackets must be omitted or the field must be left blank.

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

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

[4] An approved exporter is not required to sign the origin declaration. See Article 14 of Annex IV.